
**Town of Maggie Valley
Proposed Budget
Fiscal Year 2015-2016**

**Nathan Clark, Town Manager
May 20, 2015**



May 20, 2015

Table of Contents

| <u>Section</u> | <u>Page Number</u> |
|-------------------------|---------------------------|
| Budget Message | |
| -Revenue Highlights | 1-2 |
| -Expenditure Highlights | 2-3 |
| -Fund Balance | 3 |
| -Taxes & Fees | 4-6 |
| -Personnel | 6-7 |
| -Festival Grounds | 7-8 |
| -Major Projects | 8 |
| -Beyond the Horizon | 9 |
| -Rankings | 10 |
| -Conclusion | 10 |
| General Fund | |
| -Summary | 11 |
| -Department Summary | 12-13 |
| -General Fund Revenue | 14 |
| -Administration | 15 |
| -Public Works | 16 |
| -Police | 17 |
| -Board of Aldermen | 18 |
| -Parks & Recreation | 19 |
| -Debt Service | 20 |
| -Powell Bill | 21 |
| -Contingency | 22 |
| Festival Funds | |
| -Summary | 23 |
| -Department Summary | 23 |
| -Revenue | 24 |
| -Operations | 25 |
| Sewer Funds | |
| -Summary | 26 |
| -Department Summary | 26 |
| -Revenues | 27 |
| -Administration | 28 |
| -Operations | 29 |
| -Debt Service | 30 |
| Appendix | |
| -Sewer Fee Schedule | 31 |
| -Career Track | 32 |

May 20, 2015

To: Mayor and Board of Aldermen
From: Nathan Clark, Town Manager
Subject: Proposed Fiscal Year 2015-2016 Budget

Budget Message

I am pleased to present for your consideration the Fiscal Year 2015-2016 (FY15-16) Proposed Budget. This budget, representing the town manager's recommendation is balanced with respect to revenues and expenditures; meeting all requirements of the North Carolina Local Government Budget and Fiscal Control Act.

The proposed budget retains the previous budget year's property tax rate of \$0.39 per \$100 assessed valuation. Once again making the Town of Maggie Valley's municipal property tax rate the lowest in Haywood County.

Below is a brief summary of the Town's three distinct funds:

- 1) **General Fund:** Includes a vast majority of the Town's operations
- 2) **Sewer Fund:** Includes the Town's Wastewater Treatment Plant and Wastewater Collection System
- 3) **Festival Fund:** Festival Grounds Operations

| | | |
|---------------|-------------|------------------------------|
| General Fund | \$2,484,376 | (11% Increase from FY 14-15) |
| Sewer Fund | \$ 802,309 | (5% Increase from FY 14-15) |
| Festival Fund | \$ 114,226 | (4% Decrease from FY 14-15) |

| | | |
|-------------------|--------------------|------------------------------------|
| All Funds= | \$3,400,911 | (9% Increase from FY14-15) |
|-------------------|--------------------|------------------------------------|

Introduction

The following section is a highlighted summary of major revenue and expenditure elements that are affecting this year's budget. Additionally provided for your benefit is a brief analysis of the Town's Fund Balance.

Revenue Highlights:

1. The revenue benefits, \$17,546.00, of the Evergreen Heights Subdivision have been **removed** from the FY15-16 Budget due to the possibility of the North Carolina General Assembly ratifying House Bill 131 which deannexes the entire subdivision from the Town's Corporate Limits beginning on July 1, 2015.
2. In May 2014, the North Carolina General Assembly passed House Bill 1050, a bill that prohibited municipalities from collecting "Business Licenses Fees" beyond June 30, 2015. This statewide ban on Local Business Privilege Licenses results in the Town of

Maggie Valley losing \$8,276 in revenue. Some municipalities are implementing "Business Registration Fee Programs" as a way of recovering lost revenue as a result of losing the Local Privilege License Tax. At this time the Town of Maggie Valley is not pursuing this option.

3. Over the past four budget years (FY11-14) the Town of Maggie Valley Police Department has received funding from the COPS grant program to assist in the hiring of a new officer. The grant originally funded 100% for a patrol officer position and with each subsequent year funding proportionally decreased until reaching 0% for FY15-16. The COPS Grant paid \$10,557 in FY14-15.
4. The Town of Maggie Valley Police Department is in the final stages of being awarded a North Carolina Governor's Crime Commission grant for a new police department building surveillance system. The non-matching grant award is for \$15,000.
5. Proceeds from Lease are for the financing of three new vehicles. In the past we have only included six months of payments in the budget. Traditionally we have been able to start making payment in the next budget year. I do not foresee any change in that practice. Additionally there will be proceeds from lease being generated by the Town Hall Board Room Renovation Project.

Expenditure Highlights:

1. Beginning in FY14-15 a percentage of administration personnel expenditures were allocated to the Sewer Fund and the Festival Fund to provide better financial transparency among services being provided. This practice has been continued in the FY15-16 Budget. The expenditure percentage amounts have remained the same.
2. The annual operating transfer to the Festival Grounds has decreased by \$21,928 in the FY15-16 budget. Over the past two years the transfer has decreased \$97,304, which emphasizes the Board's commitment to following the Local Government Commission's October 2014 recommendation on creating a more self sufficient, self- sustaining Festival Fund.
3. The Riddle Cove Road-Creekside Drive-Paso Fino Drive Road Improvement Project is scheduled to begin construction in June 2015. Based upon the "Special Assessment Agreement the Town of Maggie Valley will pay 30% of the total project's cost while the affected property owners will pay the remaining 70% over a five-year period. It is estimated that the Town's total contribution for this project will be \$100,931. The Town will be funding its share of the road improvement project using Powell Bill Funds.
4. During FY14-15 the Board of Alderman expended funds to explore the feasibility of remodeling the Town Hall Board Room. Engineering estimates for this project remodel are approximately \$150,000. If the Board so chooses funds have been allotted in the FY15-16 budget to pursue this remodeling project. Assuming a \$200,000 cost, financed over 10 years with an interest rate of 2.75% the annual budget payment cost is \$23,148.

5. There are three (3) new vehicles purchases included the proposed FY15-16 Budget. Administration has requested a Full Size AWD Sedan and the Police Department has requested two Ford Interceptor AWD SUVs.

Fund Balance:

“Fund balance available” is the statutory concept that describes the amount of funds local governments legally have available to be appropriated in the coming fiscal year. It is essential that ad valorem tax-levying units, such as municipalities maintain an adequate amount of fund balance available to meet their cash flow needs during the months in their revenue cycles when outflows exceed inflows. This ensures that the unit can meet current obligations and to prevent the unit from experiencing cash flow difficulties.

In 2003 the Town of Maggie Valley received a warning letter from the Local Government Commission that expressed deep concern in our unappropriated fund balance level, which at that time was 26.77%. Although the LCG’s requires all municipalities to keep at least 8% in unappropriated fund balance their recommended levels for small towns is much higher. The Town has worked greatly over the past decade to build up our fund balance to a more sustainable and resilient level. **The current fund balance of 100.72%** is slightly above the desired level for a municipality of our size. The table below shows the progress that has been made during this time frame.

| FY Ending | Total | Undesignated | % To expenditure |
|-------------------------|--------------------|--------------------|------------------|
| 2003*** | \$405,503 | \$240,959 | 26.77 |
| 2004 | \$623,528 | \$300,476 | 34.68 |
| 2005 | \$758,475 | \$458,698 | 42.25 |
| 2006 | \$1,083,759 | \$845,945 | 63.10 |
| 2007 | \$1,321,042 | \$973,637 | 54.10 |
| 2008 | \$1,480,287 | \$1,209,324 | 51.57 |
| 2009 | \$1,751,521 | \$1,277,847 | 72.17 |
| 2010 | \$1,760,072 | \$1,544,683 | 67.24 |
| 2011 | \$2,050,605 | \$1,726,406 | 82.49 |
| 2012 | \$1,916,848 | \$1,728,287 | 77.44 |
| 2013 | \$1,998,384 | \$1,802,205 | 83.16 |
| 2014 | \$2,188,814 | \$2,121,853 | 100.72 |
| *** Received LGC Letter | | | |

Taxes & Fees

Property Tax:

The proposed FY15-16 budget is based upon the current Property Tax rate of \$0.39 per \$100 assessed value. This is the fourth straight budget year in which this tax rate will be in affect. This tax rate is \$0.03 less than the FY11-12 tax rate. Property Tax is the largest source of revenue for the Town and is based upon real property assessments preformed by Haywood County. The estimated FY15-16 total tax value of the Town is \$390,647,012.00, which is 2% decrease from the FY14-15 budget. This decrease is mainly attributed to removing Evergreen Heights from the valuation calculations. Fundamentally, each \$0.01 of the tax rate equals \$38,088. Based upon a 95% collection rate, property tax revenue is expected to be \$1,446,923.00

Sales Tax:

Sales tax is the second largest revenue source for the Town's General Fund. Sales Tax distribution can occur using the Ad Valorem or Population method. It is each county's prerogative to establish how sales tax is distributed; in Haywood County they have chosen the population formula. Sales tax estimates provided to the Town by Haywood County reflect that that we should receive 1.62% of total collected sales taxes--\$311,681 (8% increase from FY14-15)

Sewer Impact & User Fees:

In addition to reducing the property tax rate from \$0.42 to \$0.39, the FY12-13 budget reduced sewer impact fees to 2002 levels for new residential development and in some cases reduced impact fees for new commercial users to \$0. During the FY14-15 budget process, there was great discussion on how to restore sewer impact fees in a manner that was not detrimental to new residential or commercial growth. The adopted budget raised impact fees to \$6.00 per gallon (\$720.00 per bedroom) and raised "over the minimum" sewer user fees from \$3.50 to \$4.00 per thousand gallons. The Town needs to continue to raise impact fees and over the minimum sewer fees each year in hopes of stabilizing the Sewer Fund's Retained Earnings-this is how the Town pays for the most recent wastewater treatment plant upgrade. The need to continue to raise impact fees and sewer user fees is perfectly illustrated in a May 15, 2015 letter from McGill Engineering that recently reviewed the capacity replacement cost for the \$3.3 million waste water treatment plant expansion that began in 2007. It is McGill's professional recommendation that the Town 's impact fees be \$16.00/gpd (\$1,920.00 per bedroom). Currently the Town's impact fee is \$6.00/gpd (\$720.00 per bedroom). This is a dramatic difference between the professionally recommended rate and the current Town rate. Due to such a wide gap between the two rates I believe it is imperative for the Town to continue to modestly raise both impact fees and over the minimum rates annually to help narrow the gap.

The FY15-16 Budget proposes a Sewer Impact Fee increase from \$6.00 per gallon (\$720.00 per bedroom) to \$6.50 per gallon (\$780.00 per bedroom) and a "over the minimum" sewer user rate increase from \$4.00 per 1,000 gallons over minimum to \$4.50 per 1,000 gallons over the minimum. (See Appendix I)

May 20, 2015

Although sewer impact fees and “over the minimum” sewer user fees were addressed (increased) in the FY14-15 Budget Campground and RV Park usage was not addressed. Campground and RV Park rates have remained static since 2006. The proposed budget recommends that these users begin to pay higher user fees that are commensurate with other residential and commercial customers.

Campgrounds/RV Parks Minimum up to 3,000 gallons

| | Adopted (FY14-15) | Recommended (FY-15-16) |
|------------------------------|-------------------|------------------------|
| Less than 30 Sites (Inside) | \$46 | \$56 |
| Less than 30 Sites (Outside) | \$69 | \$89 |
| 30-60 Sites (Inside) | \$69 | \$79 |
| 30-60 Sites (Outside) | \$92 | \$112 |
| 61-110 Sites (Inside) | \$150 | \$160 |
| 61-110 Sites (Outside) | \$173 | \$193 |
| Over 110 Sites (Inside) | \$208 | \$218 |
| Over 110 Sites (Outside) | \$231 | \$251 |

FY 14-15

\$4.00 per 1,000 gallons over the min (inside)

\$7.50 per 1,000 gallons over the min (outside)

FY15-16 (Recommended)

\$4.50 per 1,000 gallons over the min (inside)

\$8.00 per 1,000 gallons over the min (outside)

The wastewater treatment plant is the Town’s single greatest asset. It’s million gallon a day treatment capacity allows Maggie Valley to be poised to attract large residential and commercial development projects however this ability to attract new growth to Town will continue to be eroded if the value of the facility and replacement costs are not properly addressed.

General Municipal Vehicle Tax:

In FY14-15 the Town of Maggie Valley maintains approximately 4.93 miles of public roads and streets. This number will grow past 6 miles in FY15-16 with the addition of Henry Dingus Way, Riddle Cove Road, Creekside Drive, Saddle Drive and Paso Fino Drive to our publicly maintained system in which we receive Powell Bill Funding from the State of North Carolina to assist in our maintenance efforts. However there are exponentially more privately maintained roads within the Town of Maggie Valley than there are publicly maintained roads. The Town has a “non-Powell bill” street assistance policy that allows homeowners/property owner groups the ability to request/receive funding for their street improvement project. The Board may award to these groups 15% if the project meets Town Construction Standards and 30% if the Construction & Design Standards are met. In addition to supplying neighborhoods with this financial carrot, the Town’s Public Works Staff patch potholes and perform minor surface repairs on private streets using the “Street Maintenance (05-42-4241)” budget line item.

May 20, 2015

This is a line item that has been reduced the past few budget cycles while the demand for this service has risen. At its peak, the Street Maintenance fund contained \$20,000 in FY14-15 the amount was reduced to \$10,000 and the recommended amount for **FY15-16 is \$8,050.**

I propose that the Town of Maggie Valley take steps to utilize the General Municipal Vehicle Tax that is afforded to municipalities by the North Carolina General Statutes. This revenue tool, if adopted by ordinance, will provide the "Street Maintenance" budget line item with a consistent revenue source. It is estimated that if the Town would adopt a \$5.00 fee implemented by July 1, 2015 that this fee would generate \$7,050 in annual revenue collected under the "tag and tax" system.

NCGS § 20-97. Taxes credited to Highway Fund; municipal vehicle taxes. (b) General Municipal Vehicle Tax. - Cities and towns may levy a tax of not more than five dollars (\$5.00) per year upon any vehicle resident in the city or town. The proceeds of the tax may be used for any lawful purpose

Personnel

Salaries & Wages:

Historically, salary and wage increases have been provided to Town Staff on a Cost of Living Allowance (COLA) and Merit Increase basis. The proposed FY15-16 budget eliminates these historic, arbitrary increases in favor of for three quantitative types of salary/wage increases.

During FY14-15 the Town of Maggie Valley boldly commissioned a Pay Classification and Personnel Study the first since 2006. In December 2014, the Board of Alderman implemented a portion of this pay study by authorizing a 1% across the board pay increase for all employees and a 5% increase for employees that received promotions during this same process. To continue with honoring the recommended goals of the pay plan, I am recommending that all employees (in this case three) "below the minimum" be brought up to the minimum salary/wage at a cost of \$6,304.20. For all other employees I am recommending a modest 1% increase to assist in accomplishing the objectives of the pay classification study at a cost of \$16,168.00.

Finally, to create a system of true merit increases I am recommending that a series of "Career Track" incentive and salary bonuses be implemented (Appendix II). "Career Track" provides employees and department heads the opportunity to match town goals with employee performance goals. "Career Track" is a newly found budget line item in each department; the total amount of funds that will be available for employee benefit during FY15-16 is \$16,168.00.

*** The North Carolina Department of State Treasurer's Retirement Systems Division has not provided the Town of Maggie Valley with our official "employer contribution rates." The last unofficial update of these numbers were presented to the Town in January 2015. These "budgeting" numbers have been used to create the proposed FY15-16 Budget. Official retirement numbers are scheduled for release on May 22, 2015. Regardless if these rates change or stay the same I will update you on the findings during our June 3 Budget Work Session.***

May 20, 2015

Insurance:

This has been an incredibly frustrating and difficult year in terms of identifying quality affordable health insurance coverage for the Town's staff. Currently, the Town of Maggie Valley is a Coventry Health Care customer. In FY14-15 the Town chose Coventry in response to a Blue Cross Blue Shield premium rate increase of 25.74% (approximately \$90,000). Coventry provided the Town with quality health insurance with only a 6.34% premium increase. The current plan features a relatively low deductible (\$500/\$1000), maximum out of pocket (\$3,500/\$7,000), office visits (\$20 primary / \$40 specialists) and prescription (3/10/40/70). Unfortunately, the Town is not in a financial position to continue to offer these health insurance benefits for a second straight year because Coventry's renewal rate is 25.51% (\$59,517.36). After receiving Coventry's renewal rate the Town asked for and received quotes from Blue Cross Blue Shield, Coventry (additional plans), MedCost (NC League of Municipalities) and United Healthcare. After examining 16 different plans, ranging from a 4.76% increase to a 40.53% from four insurance providers I am recommending to the Board that the Town choose **United Healthcare's Heritage Plus Gold KLZ Plan for FY15-16**. This plan represents a 6.22% (\$14,508.00) increase over this year's Coventry Health plan. Consequently, Town employees will face a second straight year of seeing the quality of their health insurance tangibly diminish. Employees will see a substantial increases to their deductible (\$1,500/\$3,000), maximum out of pocket (\$4,500/\$9,000), office visits (\$25 primary/ \$50 specialists) and prescriptions (\$10/35/60/100). While this plan is not as good as our current Coventry Health Plan and certainly not as good as our previous Blue Cross Blue Shield Health Plan this is a plan that the Town can reasonably afford. It would not be financially prudent for me to recommend any other plan to you at this time.

The total budget expenditure for Town employee insurance is \$241,685.00 The Town will continue to pay for 100% of employee health insurance premiums and will continue to pay 80% of the employee's dependent coverage.

Staff Composition:

The Town of Maggie Valley has twenty-two (22) full time employees that perform their job duties over four departments: Administration (5), Police (11), Public Works (3) and Sewer (3). The Town's workforce remains the same size as it was in FY14-15 with no plans of hiring additional employees.

The Festival Grounds

The proposed FY15-16 budget represents the Town's continued focus and commitment to making the Maggie Valley Festival Grounds the best possible venue to host an outdoor event or festival. The FY15-16 Budget Year will be the first year in which the Festival Ground's new fee schedule will be realized in full due to the fiscal year running July 1-June 30 while the Festival Calendar runs from January 1-December 31. This fee schedule clearly states the financial responsibilities of the promoter and the facility obligations of the Town. Budget revenues projected for FY15-16 for the Festival Grounds are \$114,226. I recommend the Board reevaluate the Festival Grounds Fee Schedule at the conclusion of the 2015 Festival Season to make sure they are producing the desired financial equilibrium. One area that I recommend the Board pay close attention to in establishing is an "electricity surcharge" for events that push the Festival Grounds into a higher electricity rate tier. Establishing this surcharge would continue to help the

Town offset expenditures. The Town is also pursuing several different energy management strategies to help drive down energy costs at the Festival Grounds that should produce noticeable budgetary savings.

Major Projects:

Riddle Cove Road-Creekside Drive Special Assessment:

The authorization for this project occurred during the FY12-13 Budget Year. The Town's involvement in this project is tri-fold 1) contribute up to 30% of the project's total cost estimated to be \$100,931, provide contract and construction management and 3) assume street maintenance responsibilities once project is complete.

On May 14, 2015 the Town of Maggie Valley awarded Custom Paving the project bid—their winning bid was \$289,628. It is recommended that the Town seek five year financing for this project. Doing so will allow the Town to spend Powell Bill money annually for our share of the project while advancing revenues collected via the special assessment to the subsequent year without having to use General Fund Revenues to subsidize the project.

Construction for the project is anticipated to being early June 2015. After the work is complete the special assessment roll shall be established providing affected property owners with a concrete assessment amount.

Town Hall Board Room:

Maggie Valley Town Hall is a symbolic representation of our Town. It combines the charm of the distant past with the modern expectations of today. Although some minor improvements have been made during the past couple of years including new audio and video equipment, the Town Hall Board room remains a relic of the past. There appears to be a strong desire by the Board of Alderman to renovate this space not only to be more aesthetically pleasing but more energy efficient as well as structurally sound. This renovation project received the second highest "importance" value ranking by the Board based upon March 2015 Budget Worksheets. The Board took steps in FY14-15 budget to examine the feasibility of renovating this space; our engineer's estimates believe it will cost at least \$150,000 for renovation. For budgeting purposes I have increased that number to \$200,000. If the Board choses to finance this renovation over a ten year period with a 2.75% interest rate it will cost the Town \$231,479.40; I have included the first year's payment for this project in the FY15-16 Budget which is \$23,147.94.

Mountain View-McCracken Park Greenway

The community's desire for a better-developed greenway system has been well documented in Town Planning documents such as the Town's Comprehensive Plan, Land Use Plan and Moving Maggie Forward. Capitalizing on a donated easement from Peppertree Resort and \$11,201.00 in funding from the 28751 TDA 1% subcommittee the Town has put itself in a position to create a 0.4 mile greenway along Mountain View Drive providing an excellent unobstructed view of Jonathan Creek.

Beyond the Horizon

Downtown Master Plan

The Downtown Master Plan was funded as part of the FY14-15 Budget. JM Teague Traffic Engineering was the Town's chosen consultant for this project. Beginning in 2015, with an expected completion date of November 2015, the Downtown Master Plan is designed to create a revolutionary transformation of the Town's Historic Commercial Corridor. This project has been well received by the Town's residential and commercial interests however skepticism about this "being another plan that sits on the shelf" lingers. I have created a special "Downtown Master Plan" line item within in the budget to create better transparency for future funding and spending on this goal. However due to the plan being incomplete at budget time I have left the FY15-16 funding amount at \$0.00. The Board will have the ability to add funding to this line item from fund balance after seeing the "Final Plan" in November 2015 or use the Final Plan's objectives as a budgeting barometer for FY16-17.

Residential Curbside Solid Waste & Recycling Collection

For FY15-16 residential curbside solid waste and recycling is estimated to cost the Town \$108,000. This number is anticipated to increase dramatically in FY16-17 because of our expiring service contract with Consolidated Waste Services which has already been automatically renewed twice. Typically, as is the case with all municipalities in Haywood County, this service is paid as part of a monthly utility service bill. However, in Maggie Valley this service is bundled together as part of the annual property tax bill. Additionally, it is typical of municipalities to recoup some if not all of the funds associated with solid waste and recycling collection. In contrast the Town of Maggie Valley absorbs 100% of these costs. To compound matters, is the exponential usage growth of the Town's curbside brush and yard waste collection which cost the Town \$35,580.00 in FY14-15. This is an unsustainable practice for two services that are so widely used throughout the residential community. I would recommend for FY16-17 that the Board strongly consider to establishing a curbside solid waste and recycling fee for all residential structures in Maggie Valley.

Town Hall Park:

Town Hall Park is used on a daily basis by a wide assortment of people. Children and adults of all ages use the Town's playground equipment and basketball area for hours each day. This continual and dedicated use combined with time has led the playground area to show signs of aging. There is a desire to reinvent Town Hall Park and make it a destination style playground park. In January 2015, the Town submitted a Parks and Recreation Trust Fund Grant (PARTF) to assist in paying for park upgrades. Unfortunately, the Town was not chosen to receive funds for the 2015 grant cycle. The Town Planner has submitted several other small grant applications to help lessen the cost burden for this park. Town Staff will once again submit a PARTF grant in 2016 in hopes of being chosen next year. If successful the grant is a 50-50 match. Last year the Board committed if successful \$50,000 for park improvements and should remain open to doing the same for FY15-16.

May 20, 2015

March 2015 Board of Alderman Budget Rankings Worksheets

To kick off the FY15-16 Budget Season the Board of Alderman were provided a worksheet that listed nine objectives that they would like see accomplished. Knowing that this FY15-16 Budget would have limited discretionary funding they were then instructed to rank their priorities from one (1) to nine (9) with one being the "top priority." Below is a table illustrating which of these priorities have been addressed within the FY15-16 Budget.

| Objectives | Score | Addressed in FY15-16 Budget |
|------------------------------------|-----------|-----------------------------|
| Creekside Road Improvements | 45 | YES |
| Board Room Remodeling | 33 | YES |
| Beautification | 24 | YES |
| Land Acquisition | 24 | NO |
| Town Hall Park | 23 | NO |
| Non-Powell Bill Streets | 20 | YES |
| Underground Electric | 18 | NO |
| Veterans Park | 17 | NO |
| Heritage Museum | 15 | NO |

Conclusion

This budget would not have been made possible without the professional guidance and expertise provided to me by our Town's Finance Director Shayne Wheeler. Her advanced understanding of budget mechanics allowed me the opportunity to concentrate on creating a budget that I hope reflects not only the values of the Mayor and Board of Aldermen but the people of Maggie Valley. As you know, the FY 15-16 proposed budget is the second I have had the honor of submitting to you as Town Manager. I would like to thank you for entrusting me with this great responsibility, which I consider myself deeply privileged to have.

Within the budget you will find each department's line item spreadsheets that compare this year's proposed budget to the past two budget years. Additionally you will find a "Department Summary Page" at the beginning of each department section that provides a cursory review of the department's fiscal and organizational health.

The proposed FY15-16 budget was created to not only maintain but to enhance the level or service that the Town provides its taxpayers. To ensure this objective was met there were many sacrifices each department made to contribute to a more sustainable and resilient town. It is this type of sacrifice and selflessness that personifies our staff's continued commitment to making Maggie Valley the best place to live, work and play in Haywood County.

Sincerely,



Nathan Clark
Town Manager

General Fund
Summary
FY 15-16

| Department | Budget |
|----------------------|--------------------|
| Administration | \$670,655 |
| Public Works | \$451,244 |
| Police | \$1,032,032 |
| Board of Alderman | \$68,612 |
| Recreation | \$23,140 |
| Debt Service | \$200,182 |
| Powell Bill | \$35,767 |
| Contingency | \$2,744 |
| Expenditures | \$2,484,376 |
| Revenues | \$2,484,376 |

General Fund

Department Summary

Administration:

- The Festival Grounds transfer was reduced 35% (\$21,928) when compared to FY14-15
- One new vehicle planned for purchase Full Size AWD Sedan (\$30,500)
- Town Hall Board Room Renovation: \$200,000 (capital outlay) \$23,148 (debt service 1/10 payments)
- TDA 28751 1% Subcommittee awarded the Town \$5,050 for the installation of a Level II Electric Vehicle Charging Station

Public Works:

- There are several line item increases/decreases with Public Work's budget that allows the Town to continue to better execute services, strengthen neighborhood safety and enhance aesthetic charm.
- There are no major equipment or vehicle purchases scheduled for Public Works this FY 15-16 Budget year.

Recreation

- To provide better transparency each Town Park has been given a specific budget line item to reflect current and future investments.
- The Town was awarded \$11,201 in TDA funding to construct the Mountain View Drive Greenway. This 0.4-mile greenway provides unobstructed views of Jonathan Creek. The project is estimated being complete by late summer /early Fall 2015.

Powell Bill

- The Town continues to make its annual street sweeper payment of \$6,494.
- Town pavement resurfacing maintenance allowance is \$14,181

Police

- The Town is in the process of being awarded a Governor's Crime Commission grant for purchasing a new building surveillance system. The non-match grant award is \$15,000.
- In keeping with the prescribed "rotation" policy of the Police Department two 2015 Ford Interceptor AWD SUVs are included in the budget at a total cost of \$56,000.

Debt Service

- New vehicle purchases from FY14-15 for two new police cars and one administration car appear in this year's debt service totaling \$20,101
- The Town will pay its final payment of \$12,061 for the Street Sweeper.
- The Riddle Cove-Creekside Drive-Paso Fino Drive Road Improvement Project payments when finalized will begin in January 2016.

Board of Alderman

- The proposed total for Town Attorney fees for FY15-16 is \$27,000.
- 2015 is an election year in which a new Board of Alderman will be constituted in December. \$3,000 has been programmed for the Board to conduct a strategic visioning retreat in early 2016.
- The Donation Budget Line Item has been reduced from \$6,000 to \$4,000. This reduction is based off of known requests that the Board has received since May 1.

Contingency

- This department consists of funds that are set aside for unanticipated expenses or as a place to hold funds to be used at a later date for a specific purpose. In this year's budget it is recommended that \$2,744 (total amount within contingency) be directed into the Town's Contingency Fund.

General Fund
2015 -2016 Recommended Budget

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
| Revenues | | | | | | | | |
| 05-00-3093 | MOTOR VEHICLE TAX | \$47,436.00 | \$41,707.78 | \$44,913.00 | \$68,167.94 | \$58,260.00 | \$58,260.00 | \$0.00 |
| 05-00-3160 | TAX REFUNDS | (\$1,000.00) | (\$420.61) | \$0.00 | (\$2,841.66) | (\$1,000.00) | \$0.00 | \$0.00 |
| 05-00-3170 | TAX LATE LIST PENATLY | \$3,000.00 | \$2,560.03 | \$3,000.00 | \$1,769.75 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-00-3171 | ADVERTISING PENATLY | \$200.00 | \$242.86 | \$0.00 | \$200.79 | \$200.00 | \$200.00 | \$0.00 |
| 05-00-3180 | TAX INTEREST | \$10,000.00 | \$19,127.16 | \$10,000.00 | \$12,281.74 | \$12,000.00 | \$12,000.00 | \$0.00 |
| 05-00-3181 | MOTOR VEHICLE INTEREST | \$250.00 | \$361.97 | \$850.00 | \$1,700.30 | \$319.00 | \$319.00 | \$0.00 |
| 05-00-3214 | 2005 Ad Valorem Taxes | \$0.00 | \$52.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3215 | 2006 AD VALREM TAX | \$0.00 | \$51.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3216 | 2007 AD VALREM TAX | \$0.00 | \$49.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3217 | 2008 AD VALOREM TAXES | \$0.00 | \$49.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3218 | 2009 AD VALOREM TAX | \$0.00 | \$330.56 | \$0.00 | \$161.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3219 | 2010 AD VALOREM TAX | \$0.00 | \$2,157.28 | \$2,500.00 | \$1,558.10 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3220 | 2011 AD VALOREM TAX | \$2,500.00 | \$4,012.45 | \$10,000.00 | \$7,197.56 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3221 | 2012 AD VALOREM TAX | \$14,685.00 | \$22,271.90 | \$35,966.00 | \$39,300.24 | \$910.00 | \$910.00 | \$0.00 |
| 05-00-3222 | 2013 AD VALOREM TAX | \$45,000.00 | \$70,272.18 | \$1,450,576.00 | \$1,464,731.73 | \$4,500.00 | \$4,500.00 | \$0.00 |
| 05-00-3223 | 2014 AD VALOREM TAX | \$1,468,597.00 | \$1,486,623.64 | \$0.00 | \$0.00 | \$42,707.00 | \$42,707.00 | \$0.00 |
| 05-00-3224 | 2015 AD VALOREM TAX | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,446,923.00 | \$1,446,923.00 | \$0.00 |
| 05-00-3231 | 1% LOCAL SALES TAX | \$111,827.00 | \$94,484.81 | \$107,108.00 | \$106,775.05 | \$123,327.00 | \$123,327.00 | \$0.00 |
| 05-00-3232 | 1/2% LOCAL SALES TAX(40) | \$61,756.00 | \$49,013.79 | \$55,049.00 | \$56,860.95 | \$65,591.00 | \$65,591.00 | \$0.00 |
| 05-00-3233 | 1/2% LOCAL SALES TAX (42) | \$55,914.00 | \$45,249.39 | \$53,554.00 | \$51,008.01 | \$61,664.00 | \$61,664.00 | \$0.00 |
| 05-00-3235 | 1/2% LOCAL SALES TAX (44) | \$0.00 | \$60.97 | \$0.00 | \$84.67 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3236 | CITY HOLD HARMLESS | \$58,017.00 | \$44,750.63 | \$50,298.00 | \$52,265.88 | \$61,099.00 | \$61,099.00 | \$0.00 |
| 05-00-3261 | PRIVLEGE LICENSE TAX CUR | \$8,276.00 | \$9,074.84 | \$13,608.00 | \$12,935.74 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3270 | 1 % TDA FUNDING | \$10,000.00 | \$6,000.00 | \$10,000.00 | \$8,833.00 | \$16,251.00 | \$16,251.00 | \$0.00 |
| 05-00-3271 | BEER & WINE LIC TAX-CUR | \$1,755.00 | \$527.50 | \$600.00 | \$570.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-00-3281 | INT ON DELINQUENT LIC | \$400.00 | \$75.00 | \$300.00 | \$485.53 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3291 | LOCAL VIDEO PROGRAMMING | \$41,365.00 | \$32,557.50 | \$41,253.00 | \$41,906.30 | \$40,018.00 | \$40,018.00 | \$0.00 |
| 05-00-3322 | BEER & WINE TAX DISTRIB | \$4,870.00 | \$0.00 | \$5,326.00 | \$5,362.89 | \$5,725.00 | \$5,725.00 | \$0.00 |
| 05-00-3323 | COURT OFFICER FEES | \$750.00 | \$584.80 | \$1,000.00 | \$490.50 | \$500.00 | \$500.00 | \$0.00 |
| 05-00-3324 | UTILITY FRANCHISE ELECTRIC | \$69,496.00 | \$75,534.37 | \$68,282.00 | \$76,488.69 | \$101,424.00 | \$101,424.00 | \$0.00 |
| 05-00-3325 | SOLID WASTE DISPOSAL TAX | \$680.00 | \$594.18 | \$755.00 | \$683.28 | \$729.00 | \$729.00 | \$0.00 |
| 05-00-3326 | UTILITY FRANCHISE Telecomm | \$33,331.00 | \$25,103.46 | \$35,390.00 | \$32,275.00 | \$30,837.00 | \$30,837.00 | \$0.00 |
| 05-00-3344 | SIGN PERMITS | \$600.00 | \$467.00 | \$600.00 | \$309.50 | \$600.00 | \$600.00 | \$0.00 |
| 05-00-3345 | ZONING PERMITS | \$11,250.00 | \$10,389.00 | \$1,500.00 | \$5,625.00 | \$11,250.00 | \$11,250.00 | \$0.00 |
| 05-00-3346 | Plan Review Commercial | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 |
| 05-00-3347 | Plan Review Residential | \$1,000.00 | \$400.00 | \$1,000.00 | \$900.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-00-3426 | SAFETY EQUIPMENT GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3433 | GHSP EQUIPMENT GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3434 | CRIME CONTROL GRANT | \$11,015.00 | \$0.00 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 |
| 05-00-3436 | DR FUND (POLICE ONLY) | \$0.00 | \$1,140.54 | \$1,776.00 | \$1,595.91 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3438 | COPS GRANT | \$15,000.00 | \$10,556.78 | \$64,841.00 | \$57,969.36 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3451 | POWELL BILL STREET AID | \$33,475.00 | \$33,834.59 | \$31,254.00 | \$33,333.45 | \$33,235.00 | \$33,235.00 | \$0.00 |
| 05-00-3611 | RURAL CENTER GRANT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3614 | NC CCAP | \$0.00 | \$0.00 | \$2,500.00 | \$2,584.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3817 | COMMUNITY CTR RENTALS | \$3,000.00 | \$2,310.00 | \$1,500.00 | \$3,220.00 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 05-00-3818 | RENT- LIBRARY/CHAMBER | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3820 | VOLUNTEER OFF DUTY REIMBURSEMENT | \$18,525.00 | \$18,525.00 | \$0.00 | \$0.00 | \$18,750.00 | \$18,750.00 | \$0.00 |
| 05-00-3831 | INVESTMENT EARNINGS | \$2,500.00 | \$2,950.25 | \$5,000.00 | \$3,889.50 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 05-00-3832 | INVESTMENT EARN. Powell Bill | \$50.00 | \$23.99 | \$100.00 | \$21.57 | \$25.00 | \$25.00 | \$0.00 |
| 05-00-3835 | SALE OF ASSETS | \$20,100.00 | \$34,668.00 | \$13,000.00 | \$12,000.00 | \$25,000.00 | \$25,000.00 | \$0.00 |
| 05-00-3836 | 80% ABC DISTRIBUTION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3837 | 10% ABC DIST LAW ENFORC | \$9,000.00 | \$7,500.00 | \$0.00 | \$9,000.00 | \$9,000.00 | \$9,000.00 | \$0.00 |
| 05-00-3838 | 10% ABC DISTR REHAB | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3839 | MISCELLANEOUS REVENUE | \$0.00 | \$2,232.35 | \$0.00 | \$1,947.23 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3840 | CONTRIBUTIONS/DONATIONS | \$0.00 | \$700.00 | \$3,729.00 | \$30,586.08 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3841 | FIRING RANGE RESTRICTED | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3885 | INSURANCE SETTLEMENT | \$38,558.00 | \$40,162.16 | \$0.00 | \$1,918.66 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3920 | PROCEEDS OF LEASE | \$83,900.00 | \$76,692.00 | \$717,278.00 | \$716,964.00 | \$286,500.00 | \$286,500.00 | \$0.00 |
| 05-00-3991 | APPROPRIATED FUND BAL. | \$3,000.00 | \$0.00 | \$69,263.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-00-3992 | POWELL BILL RESERVE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,532.00 | \$2,532.00 | \$0.00 |
| 05-00-3993 | RESERVE - ENCUMBRANCE | \$0.00 | \$0.00 | \$14,625.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Total Revenues | \$2,304,078.00 | \$2,275,612.88 | \$2,929,294.00 | \$2,923,117.24 | \$2,484,376.00 | \$2,484,376.00 | \$0.00 |

**General Fund
2015 -2016 Recommended Budget**

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|----------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| 40 - Administration | | | | | | | | |
| 05-40-4121 | SALARY & WAGES | \$186,477.00 | \$157,074.59 | \$132,899.00 | \$131,666.04 | \$195,872.00 | \$200,582.00 | \$0.00 |
| 05-40-4122 | SALARY & WAGES OVERTIME | \$650.00 | \$5.12 | \$500.00 | \$0.00 | \$650.00 | \$650.00 | \$0.00 |
| 05-40-4124 | LONGEVITY | \$1,400.00 | \$1,400.00 | \$1,250.00 | \$1,000.00 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-40-4128 | NC ESC | \$1,100.00 | \$270.72 | \$642.00 | \$874.12 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4134 | 401 K (NON LEO) | \$5,376.00 | \$2,509.15 | \$6,214.00 | \$5,481.54 | \$5,896.00 | \$6,037.00 | \$0.00 |
| 05-40-4181 | SOCIAL SECURITY | \$14,423.00 | \$11,751.29 | \$18,098.00 | \$17,558.15 | \$15,149.00 | \$15,509.00 | \$0.00 |
| 05-40-4182 | RETIREMENT LGERS | \$13,329.00 | \$11,590.56 | \$17,054.00 | \$16,577.72 | \$13,209.00 | \$13,523.00 | \$0.00 |
| 05-40-4183 | MEDICAL INSURANCE | \$46,178.00 | \$31,349.40 | \$40,414.00 | \$36,803.88 | \$38,805.00 | \$36,775.00 | \$0.00 |
| 05-40-4189 | EMP. WELLNESS PROGRAM | \$800.00 | \$0.00 | \$800.00 | \$665.71 | \$800.00 | \$800.00 | \$0.00 |
| 05-40-4190 | PROFESSIONAL SERVICES | \$40,165.00 | \$29,823.63 | \$25,000.00 | \$17,153.87 | \$20,935.00 | \$20,935.00 | \$0.00 |
| 05-40-4230 | MAPS | \$250.00 | \$72.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4251 | VEHICLE FUELS & LUBE | \$2,500.00 | \$1,975.64 | \$2,500.00 | \$1,847.91 | \$2,500.00 | \$2,450.00 | \$0.00 |
| 05-40-4252 | VEHICLE TIRES & TUBES | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4259 | OTHER VEHICLE SUPPLIES | \$300.00 | \$0.00 | \$600.00 | \$23.75 | \$300.00 | \$300.00 | \$0.00 |
| 05-40-4260 | OFFICE SUPPLIES | \$3,500.00 | \$1,578.84 | \$3,000.00 | \$1,193.81 | \$3,500.00 | \$2,500.00 | \$0.00 |
| 05-40-4291 | DATA PROCESSING SUPPLIES | \$3,000.00 | \$1,803.20 | \$2,500.00 | \$2,074.44 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 05-40-4299 | MISCELLANEOUS SUPPLIES | \$500.00 | \$475.12 | \$1,000.00 | \$11.37 | \$500.00 | \$500.00 | \$0.00 |
| 05-40-4312 | TRAVEL & TRANSPORTATION | \$2,500.00 | \$921.68 | \$1,500.00 | \$1,350.78 | \$2,500.00 | \$2,250.00 | \$0.00 |
| 05-40-4313 | CAREER PATH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4322 | TELEPHONE & POSTAGE | \$4,000.00 | \$2,758.90 | \$3,000.00 | \$2,736.38 | \$4,000.00 | \$3,000.00 | \$0.00 |
| 05-40-4323 | INTERNET | \$1,200.00 | \$937.23 | \$600.00 | \$624.82 | \$960.00 | \$960.00 | \$0.00 |
| 05-40-4324 | RECORDING FEES | \$400.00 | \$0.00 | \$500.00 | \$26.00 | \$400.00 | \$400.00 | \$0.00 |
| 05-40-4340 | PRINTING & BINDING | \$2,000.00 | \$2,311.56 | \$1,500.00 | \$1,350.68 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-40-4351 | M & R BUILDING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-40-4353 | M & R VEHICLE | \$1,000.00 | \$0.00 | \$1,000.00 | \$932.11 | \$500.00 | \$500.00 | \$0.00 |
| 05-40-4358 | Small Equipment Non Capitalize | \$1,000.00 | \$899.49 | \$4,000.00 | \$2,840.28 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 05-40-4370 | ADVERTISING | \$3,000.00 | \$1,300.01 | \$3,000.00 | \$2,505.41 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-40-4381 | DATA PROC PROGRAMMING | \$8,000.00 | \$9,831.50 | \$4,800.00 | \$4,786.00 | \$10,920.00 | \$11,118.00 | \$0.00 |
| 05-40-4395 | TRAINING-EMPLOYEE | \$7,000.00 | \$3,208.46 | \$4,000.00 | \$1,667.83 | \$7,300.00 | \$6,570.00 | \$0.00 |
| 05-40-4440 | CONTRACT SERVICES MAINT | \$11,500.00 | \$7,716.55 | \$7,208.00 | \$6,545.46 | \$11,500.00 | \$11,500.00 | \$0.00 |
| 05-40-4442 | COPIER LEASE | \$625.00 | \$567.82 | \$0.00 | \$0.00 | \$456.00 | \$456.00 | \$0.00 |
| 05-40-4450 | WORK COMP/PROPERTY/LIAB | \$7,200.00 | \$7,200.00 | \$4,360.00 | \$4,359.23 | \$3,584.00 | \$3,584.00 | \$0.00 |
| 05-40-4491 | DUES & SUBSCRIPTIONS | \$5,300.00 | \$3,785.94 | \$5,000.00 | \$4,370.19 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 05-40-4492 | PLANNING/ZONING BOARD TRAINING | \$600.00 | \$0.00 | \$0.00 | \$0.00 | \$600.00 | \$600.00 | \$0.00 |
| 05-40-4499 | MISCELLANEOUS EXPENSE | \$4,500.00 | \$4,663.35 | \$7,530.00 | \$8,053.54 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-40-4542 | Capital Outlay- Land | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4550 | CAPITAL OUTLAY-EQUIP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-4580 | CAPITAL OUTLAY-BUILD IMP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$205,050.00 | \$205,050.00 | \$0.00 |
| 05-40-4692 | Banking Fees | \$1,500.00 | \$883.53 | \$1,500.00 | \$1,072.16 | \$1,200.00 | \$1,200.00 | \$0.00 |
| 05-40-4693 | ELECTION CONTRACT | \$0.00 | \$0.00 | \$5,500.00 | \$5,679.46 | \$7,000.00 | \$7,000.00 | \$0.00 |
| 05-40-4694 | MV TAX COLLECTION FEE HAY | \$1,200.00 | \$1,570.71 | \$1,200.00 | \$1,192.32 | \$2,400.00 | \$2,400.00 | \$0.00 |
| 05-40-4813 | CAPITAL OUTLAY VEHICLE | \$23,600.00 | \$24,623.00 | \$0.00 | \$0.00 | \$30,500.00 | \$30,500.00 | \$0.00 |
| 05-40-4920 | CAPITAL OUTLAY DOWN TOWN MASTER PLAN | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-40-6120 | FESTIVAL GROUNDS Transfer | \$85,434.00 | \$0.00 | \$160,850.00 | \$160,850.00 | \$64,506.00 | \$63,506.00 | \$0.00 |
| | Total Administration | \$492,007.00 | \$324,858.99 | \$470,019.00 | \$443,874.96 | \$670,992.00 | \$670,655.00 | \$0.00 |

**General Fund
2015 -2016 Recommended Budget**

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|-------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| 42- Public Works | | | | | | | | |
| 05-42-4121 | SALARY & WAGES | \$112,250.00 | \$95,606.28 | \$111,223.00 | \$103,722.75 | \$103,662.00 | \$103,460.00 | \$0.00 |
| 05-42-4122 | SALARY & WAGES OVERTIME | \$2,000.00 | \$683.40 | \$2,000.00 | \$1,099.11 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-42-4124 | LONGEVITY | \$875.00 | \$950.00 | \$875.00 | \$950.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-42-4126 | PART-TIME PAY | \$7,000.00 | \$4,938.25 | \$6,333.00 | \$6,782.10 | \$7,000.00 | \$7,000.00 | \$0.00 |
| 05-42-4128 | NC ESC | \$1,070.00 | \$232.97 | \$525.00 | \$594.56 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4134 | 401 K (NON LEO) | \$3,428.00 | \$2,298.98 | \$3,397.00 | \$3,461.71 | \$3,170.00 | \$3,164.00 | \$0.00 |
| 05-42-4181 | SOCIAL SECURITY | \$9,343.00 | \$7,624.91 | \$8,805.00 | \$8,406.35 | \$8,696.00 | \$8,671.00 | \$0.00 |
| 05-42-4182 | RETIREMENT LGERS | \$8,139.00 | \$7,089.38 | \$8,067.00 | \$7,375.19 | \$7,115.00 | \$7,093.00 | \$0.00 |
| 05-42-4183 | MEDICAL INSURANCE | \$18,038.00 | \$17,477.98 | \$21,179.00 | \$21,156.12 | \$20,450.00 | \$19,508.00 | \$0.00 |
| 05-42-4200 | SAFETY SUPPLIES | \$1,000.00 | \$0.00 | \$1,000.00 | \$932.48 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-42-4211 | JANITORIAL SUPPLIES | \$2,000.00 | \$920.35 | \$2,000.00 | \$1,758.47 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-42-4212 | UNIFORMS & ACCESSORIES | \$1,500.00 | \$849.43 | \$1,500.00 | \$1,296.38 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-42-4240 | CONST M & R SUPPLIES all properties except PD | \$7,000.00 | \$615.41 | \$7,000.00 | \$4,822.09 | \$7,000.00 | \$6,000.00 | \$0.00 |
| 05-42-4241 | STREET MAINTENANCE | \$10,000.00 | \$7,332.21 | \$13,728.00 | \$14,478.45 | \$10,000.00 | \$8,550.00 | \$0.00 |
| 05-42-4242 | GROUNDS MAINTENANCE | \$1,000.00 | \$999.62 | \$1,000.00 | \$568.24 | \$1,000.00 | \$3,000.00 | \$0.00 |
| 05-42-4251 | VEHICLE FUELS & LUBE | \$9,000.00 | \$7,792.80 | \$11,500.00 | \$12,466.60 | \$9,000.00 | \$9,000.00 | \$0.00 |
| 05-42-4252 | VEHICLE TIRES & TUBES | \$2,000.00 | \$2,106.01 | \$2,000.00 | \$2,546.86 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-42-4259 | OTHER VEHICLE SUPPLIES | \$1,420.00 | \$338.07 | \$1,420.00 | \$691.30 | \$1,420.00 | \$1,420.00 | \$0.00 |
| 05-42-4260 | OFFICE SUPPLIES | \$300.00 | \$189.84 | \$300.00 | \$173.23 | \$300.00 | \$300.00 | \$0.00 |
| 05-42-4280 | HEAT & UTILITY SUPPLIES | \$4,000.00 | \$3,444.42 | \$5,500.00 | \$5,149.76 | \$4,000.00 | \$4,000.00 | \$0.00 |
| 05-42-4299 | MISCELLANEOUS SUPPLIES | \$5,300.00 | \$998.09 | \$5,300.00 | \$673.49 | \$5,300.00 | \$5,300.00 | \$0.00 |
| 05-42-4312 | TRAVEL & TRANSPORTATION | \$1,000.00 | \$200.00 | \$1,000.00 | \$239.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-42-4313 | CAREER PATH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,480.00 | \$0.00 |
| 05-42-4322 | Telephone & Postage | \$1,500.00 | \$1,539.54 | \$1,500.00 | \$1,447.38 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-42-4323 | INTERNET | \$720.00 | \$998.80 | \$720.00 | \$829.87 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-42-4325 | BOTTLE WATER | \$150.00 | \$175.00 | \$150.00 | \$210.56 | \$150.00 | \$150.00 | \$0.00 |
| 05-42-4326 | DUMPING/LANDFIELD FEES | \$6,500.00 | \$8,200.00 | \$6,000.00 | \$4,760.55 | \$7,000.00 | \$7,000.00 | \$0.00 |
| 05-42-4330 | UTILITIES | \$18,700.00 | \$14,873.10 | \$18,700.00 | \$21,398.60 | \$18,700.00 | \$20,000.00 | \$0.00 |
| 05-42-4331 | STREET LIGHTS | \$68,000.00 | \$46,345.00 | \$64,285.00 | \$59,670.27 | \$68,000.00 | \$62,000.00 | \$0.00 |
| 05-42-4341 | RENTAL STORAGE UNITS | \$1,100.00 | \$1,590.00 | \$1,100.00 | \$630.00 | \$2,200.00 | \$2,200.00 | \$0.00 |
| 05-42-4351 | M & R BUILDING | \$6,000.00 | \$7,886.23 | \$6,000.00 | \$8,348.91 | \$6,000.00 | \$6,500.00 | \$0.00 |
| 05-42-4352 | M & R EQUIPMENT | \$8,500.00 | \$5,168.85 | \$8,500.00 | \$6,587.07 | \$8,500.00 | \$9,000.00 | \$0.00 |
| 05-42-4353 | M & R VEHICLE | \$2,000.00 | \$2,429.84 | \$2,000.00 | \$2,301.75 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-42-4354 | BEAUTIFICIAN PROGRAM | \$4,500.00 | \$0.00 | \$3,000.00 | \$2,023.62 | \$4,500.00 | \$3,000.00 | \$0.00 |
| 05-42-4355 | M & R Sidewalks | \$1,500.00 | \$60.22 | \$1,500.00 | \$379.92 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-42-4356 | M & R Landscape | \$750.00 | \$721.92 | \$750.00 | \$404.84 | \$750.00 | \$750.00 | \$0.00 |
| 05-42-4358 | Small Equipment - Non Capital | \$5,000.00 | \$1,446.16 | \$4,000.00 | \$3,097.15 | \$5,000.00 | \$3,000.00 | \$0.00 |
| 05-42-4359 | SNOW & ICE REMOVAL | \$1,500.00 | \$0.00 | \$1,500.00 | \$637.76 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-42-4381 | DATA PROGRAMING | \$500.00 | \$0.00 | \$250.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-42-4395 | TRAINING EMPLOYEE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 |
| 05-42-4398 | PEST CONTROL | \$400.00 | \$365.00 | \$400.00 | \$264.00 | \$400.00 | \$400.00 | \$0.00 |
| 05-42-4399 | GARBAGE COLLECTION | \$98,000.00 | \$106,199.31 | \$98,000.00 | \$100,848.84 | \$98,000.00 | \$108,000.00 | \$0.00 |
| 05-42-4440 | CONTRACT SERVICE MAINT. | \$100.00 | \$142.00 | \$100.00 | \$102.80 | \$650.00 | \$650.00 | \$0.00 |
| 05-42-4442 | COPIER LEASE | \$625.00 | \$371.59 | \$0.00 | \$0.00 | \$625.00 | \$625.00 | \$0.00 |
| 05-42-4450 | WORK COMP/PROPERTY/LIAB | \$14,878.00 | \$14,499.85 | \$14,878.00 | \$14,877.02 | \$14,023.00 | \$14,023.00 | \$0.00 |
| 05-42-4499 | MISCELLANEOUS EXPENSE | \$2,275.00 | \$1,330.88 | \$2,275.00 | \$2,389.70 | \$2,275.00 | \$1,000.00 | \$0.00 |
| 05-42-4550 | CAPITAL OUTLAY-EQUIP | \$8,000.00 | \$6,760.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4570 | DIRECTIONAL SIGNS | \$500.00 | \$73.74 | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-42-4580 | CAPITAL OUTLAY-BLDG IMP | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4593 | CAPITAL OUTLAY-LANDSCAPE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4613 | CAPITAL OUTLAY WINTER WOODS LIGHTING | \$0.00 | \$0.00 | \$13,083.00 | \$13,083.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4614 | SEASONAL DECORATIONS | \$3,000.00 | \$3,468.15 | \$9,978.00 | \$9,977.40 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-42-4615 | WINTER WOODS LIGHTING | \$15,000.00 | \$3,195.66 | \$4,368.00 | \$3,479.99 | \$0.00 | \$0.00 | \$0.00 |
| 05-42-4813 | CAPITAL OUTLAY-VEHICLE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Total Public Works | \$477,361.00 | \$390,529.24 | \$485,189.00 | \$457,595.24 | \$446,886.00 | \$451,244.00 | \$0.00 |

**General Fund
2015 -2016 Recommended Budget**

| GL Account | Acct Name | Current Bot | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|-------------------|-------------------------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------|
| 43- Police | | | | | | | | |
| 05-43-4121 | SALARY & WAGES | \$434,155.00 | \$382,528.05 | \$434,147.00 | \$443,683.64 | \$438,069.00 | \$433,535.00 | \$0.00 |
| 05-43-4122 | SALARY & WAGES OVERTIME | \$12,500.00 | \$11,775.45 | \$12,500.00 | \$11,947.75 | \$13,500.00 | \$13,500.00 | \$0.00 |
| 05-43-4123 | VOLUNTEER OFF DUTY & CONTRACT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,500.00 | \$13,500.00 | \$0.00 |
| 05-43-4124 | LONGEVITY | \$4,000.00 | \$3,525.00 | \$4,100.00 | \$4,100.00 | \$3,700.00 | \$3,700.00 | \$0.00 |
| 05-43-4125 | ABC Officer | \$9,000.00 | \$2,098.98 | \$6,000.00 | \$5,749.95 | \$7,500.00 | \$7,500.00 | \$0.00 |
| 05-43-4126 | SALARY & WAGES TEMP & PT | \$20,788.00 | \$17,266.70 | \$9,700.00 | \$9,456.69 | \$14,000.00 | \$14,000.00 | \$0.00 |
| 05-43-4127 | SEPERTAION ALLOWANCE | \$21,831.00 | \$18,919.18 | \$13,179.00 | \$13,178.50 | \$21,831.00 | \$21,831.00 | \$0.00 |
| 05-43-4128 | NC ESC | \$2,550.00 | \$940.93 | \$1,800.00 | \$1,536.34 | \$0.00 | \$0.00 | \$0.00 |
| 05-43-4133 | SUP RET PLAN 401K | \$20,167.00 | \$17,069.35 | \$20,598.00 | \$20,594.74 | \$21,166.00 | \$20,938.00 | \$0.00 |
| 05-43-4134 | 401K (NON LEO) | \$982.00 | \$168.02 | \$960.00 | \$837.07 | \$1,002.00 | \$1,002.00 | \$0.00 |
| 05-43-4181 | SOCIAL SECURITY | \$38,212.00 | \$31,772.76 | \$36,916.00 | \$35,630.00 | \$39,176.00 | \$39,176.00 | \$0.00 |
| 05-43-4182 | RETIREMENT LGERS | \$32,998.00 | \$29,922.07 | \$32,948.00 | \$32,948.00 | \$33,397.00 | \$33,140.00 | \$0.00 |
| 05-43-4183 | MEDICAL INSURANCE | \$142,276.00 | \$118,422.05 | \$127,457.00 | \$126,753.14 | \$147,002.00 | \$139,256.00 | \$0.00 |
| 05-43-4190 | PROFESSIONAL SERVICES | \$7,950.00 | \$10,287.45 | \$7,240.00 | \$6,817.20 | \$9,450.00 | \$9,450.00 | \$0.00 |
| 05-43-4200 | SAFETY SUPPLIES | \$1,500.00 | \$350.00 | \$1,960.00 | \$1,959.01 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-43-4201 | CRIME COMMISSION GRANT | \$14,687.00 | \$14,653.14 | \$0.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$0.00 |
| 05-43-4211 | JANITORIAL SUPPLIES | \$1,800.00 | \$531.99 | \$1,514.00 | \$901.15 | \$1,600.00 | \$1,600.00 | \$0.00 |
| 05-43-4212 | UNIFORMS & ACCESSORIES | \$7,000.00 | \$6,054.95 | \$7,115.00 | \$7,014.78 | \$7,000.00 | \$7,000.00 | \$0.00 |
| 05-43-4250 | INVESTIGATIVE FUNDS | \$1,500.00 | \$961.57 | \$1,500.00 | \$1,379.32 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-43-4251 | VEHICLE FUELS & LUBE | \$35,000.00 | \$19,140.21 | \$31,843.00 | \$27,822.38 | \$35,000.00 | \$29,200.00 | \$0.00 |
| 05-43-4252 | VEHICLE TUBES & TIRES | \$3,000.00 | \$2,793.24 | \$3,000.00 | \$2,814.36 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-43-4259 | OTHER VEHICLE SUPPLIES | \$2,000.00 | \$610.84 | \$2,000.00 | \$910.37 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-43-4260 | OFFICE SUPPLIES | \$2,000.00 | \$1,675.83 | \$2,171.00 | \$2,170.83 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-43-4291 | DATA PROCESSING SUPPLIES | \$750.00 | \$128.98 | \$750.00 | \$663.25 | \$750.00 | \$750.00 | \$0.00 |
| 05-43-4296 | BENEVOLENCE FUND | \$600.00 | \$359.89 | \$600.00 | \$223.05 | \$500.00 | \$500.00 | \$0.00 |
| 05-43-4297 | DARE Program | \$2,200.00 | \$2,004.94 | \$2,200.00 | \$2,043.05 | \$2,200.00 | \$2,200.00 | \$0.00 |
| 05-43-4298 | KARE CONTRIBUTION | \$800.00 | \$800.00 | \$300.00 | \$300.00 | \$800.00 | \$500.00 | \$0.00 |
| 05-43-4299 | MISCELLANEOUS SUPPLIES | \$500.00 | \$248.00 | \$850.00 | \$820.64 | \$500.00 | \$500.00 | \$0.00 |
| 05-43-4312 | TRAVEL & TRANSPORTATION | \$2,000.00 | \$1,064.61 | \$2,000.00 | \$1,371.87 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-43-4313 | CAREER PATH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,319.00 | \$0.00 |
| 05-43-4322 | TELEPHONE & POSTAGE | \$4,500.00 | \$5,052.16 | \$5,000.00 | \$4,352.78 | \$4,710.00 | \$4,710.00 | \$0.00 |
| 05-43-4323 | INTERNET | \$910.00 | \$971.56 | \$800.00 | \$1,005.78 | \$1,080.00 | \$1,080.00 | \$0.00 |
| 05-43-4330 | UTILITIES | \$8,200.00 | \$6,110.08 | \$10,000.00 | \$7,817.84 | \$8,200.00 | \$8,200.00 | \$0.00 |
| 05-43-4340 | PRINTING & BINDING | \$400.00 | \$53.99 | \$400.00 | \$179.00 | \$400.00 | \$400.00 | \$0.00 |
| 05-43-4351 | M & R GROUNDS | \$9,500.00 | \$8,780.56 | \$6,000.00 | \$5,585.98 | \$10,011.00 | \$5,511.00 | \$0.00 |
| 05-43-4352 | M & R EQUIPMENT | \$2,600.00 | \$2,296.22 | \$2,355.00 | \$1,914.28 | \$2,600.00 | \$2,600.00 | \$0.00 |
| 05-43-4353 | M & R VEHICLE | \$7,200.00 | \$7,074.46 | \$7,245.00 | \$7,243.87 | \$7,200.00 | \$7,200.00 | \$0.00 |
| 05-43-4354 | FIRING RANGE | \$1,000.00 | \$605.58 | \$1,262.00 | \$1,261.63 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-43-4355 | AMMUNITION | \$6,800.00 | \$6,350.48 | \$3,738.00 | \$3,697.29 | \$6,800.00 | \$6,800.00 | \$0.00 |
| 05-43-4356 | SMALL EQUIPMENT & EVIDENCE SUPPLIES | \$2,900.00 | \$3,147.56 | \$2,900.00 | \$2,367.44 | \$2,900.00 | \$2,900.00 | \$0.00 |
| 05-43-4357 | OTHER MAINTENANCE SUPPLIES | \$1,900.00 | \$1,257.30 | \$1,900.00 | \$1,695.40 | \$1,900.00 | \$1,900.00 | \$0.00 |
| 05-43-4358 | SMALL EQUIPMENT NON CAPITAL | \$33,270.00 | \$28,893.27 | \$16,776.00 | \$15,920.53 | \$22,000.00 | \$22,000.00 | \$0.00 |
| 05-43-4359 | K-9 OFFICER | \$1,500.00 | \$2,425.23 | \$1,500.00 | \$936.62 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-43-4381 | DATA PROGRAMING | \$16,272.00 | \$20,529.50 | \$5,420.00 | \$5,416.00 | \$19,464.00 | \$19,665.00 | \$0.00 |
| 05-43-4395 | TRAINING-EMPLOYEE | \$1,600.00 | \$1,377.15 | \$1,600.00 | \$1,178.00 | \$1,600.00 | \$1,600.00 | \$0.00 |
| 05-43-4398 | PEST CONTROL | \$360.00 | \$210.00 | \$360.00 | \$281.05 | \$360.00 | \$360.00 | \$0.00 |
| 05-43-4399 | GARBAGE PICKUP | \$500.00 | \$359.01 | \$600.00 | \$449.10 | \$500.00 | \$500.00 | \$0.00 |
| 05-43-4439 | CELL PHONE REIMBURSEMENT | \$2,300.00 | \$1,444.94 | \$2,300.00 | \$1,425.00 | \$2,300.00 | \$2,300.00 | \$0.00 |
| 05-43-4440 | CONTRACT SERVICES MAINT | \$14,000.00 | \$10,549.92 | \$11,000.00 | \$10,822.95 | \$14,000.00 | \$14,000.00 | \$0.00 |
| 05-43-4442 | COPIER LEASE | \$3,000.00 | \$1,500.68 | \$0.00 | \$0.00 | \$1,818.00 | \$1,818.00 | \$0.00 |
| 05-43-4450 | WORK COMP/PROPERTY/LIAB | \$27,495.00 | \$27,792.56 | \$28,015.00 | \$26,329.34 | \$29,641.00 | \$29,641.00 | \$0.00 |
| 05-43-4491 | DUES & SUBSCRIPTIONS | \$1,750.00 | \$1,390.00 | \$1,750.00 | \$1,475.00 | \$1,750.00 | \$1,750.00 | \$0.00 |
| 05-43-4499 | MISCELLANEOUS | \$500.00 | \$688.11 | \$550.00 | \$2,328.57 | \$500.00 | \$500.00 | \$0.00 |
| 05-43-4520 | COMPUTER & EQUIPMENT | \$3,639.00 | \$4,164.95 | \$3,000.00 | \$3,134.98 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-43-4540 | CAPITAL OUTLAY-VEHICLES | \$79,449.00 | \$79,892.82 | \$55,035.00 | \$53,273.17 | \$56,000.00 | \$56,000.00 | \$0.00 |
| 05-43-4550 | CAPITAL OUTLAY-EQUIP | \$0.00 | \$0.00 | \$13,243.00 | \$13,242.06 | \$0.00 | \$0.00 | \$0.00 |
| 05-43-4693 | DCI Terminal/Services | \$7,500.00 | \$5,280.25 | \$7,500.00 | \$7,149.06 | \$7,500.00 | \$7,500.00 | \$0.00 |
| 05-43-5260 | ABC EDUCATION/REHAB/EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 |
| | Total Police | \$1,061,791.00 | \$924,272.52 | \$955,597.00 | \$944,109.80 | \$1,048,877.00 | \$1,032,032.00 | \$0.00 |

General Fund
2015 -2016 Recommended Budget

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|-----------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|----------|
| 47- Board of Alderman | | | | | | | | |
| 05-47-4121 | BOARD MEMBER PAY | \$24,032.00 | \$20,615.07 | \$21,834.00 | \$22,060.50 | \$25,129.00 | \$25,129.00 | \$0.00 |
| 05-47-4181 | FICA | \$1,839.00 | \$1,577.23 | \$1,671.00 | \$1,687.82 | \$1,923.00 | \$1,923.00 | \$0.00 |
| 05-47-4190 | PROFESSIONAL SERVICES | \$20,000.00 | \$23,042.49 | \$0.00 | \$0.00 | \$41,614.00 | \$27,000.00 | \$0.00 |
| 05-47-4191 | STRATEGIC PLANNING - PROFESSIONAL SERVICE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 05-47-4232 | SUPPLIES: COUNCIL ROOM | \$1,000.00 | \$63.36 | \$1,000.00 | \$246.50 | \$500.00 | \$500.00 | \$0.00 |
| 05-47-4299 | MISCELLANEOUS SUPPLIES | \$500.00 | \$51.95 | \$250.00 | \$122.29 | \$500.00 | \$500.00 | \$0.00 |
| 05-47-4312 | TRAVEL & TRANSPORTATION | \$5,000.00 | \$2,882.79 | \$4,000.00 | \$4,760.87 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 05-47-4322 | TELEPHONE & POSTAGE | \$0.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-47-4450 | WORK COMP/PROPERTY/LIAB | \$200.00 | \$200.00 | \$200.00 | \$200.00 | \$360.00 | \$360.00 | \$0.00 |
| 05-47-4491 | DUES & SUBSCRIPTIONS | \$500.00 | \$0.00 | \$500.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-47-4499 | MISCELLANEOUS EXPENSE | \$1,200.00 | \$360.88 | \$4,160.00 | \$268.79 | \$1,200.00 | \$1,200.00 | \$0.00 |
| 05-47-4699 | DONATIONS | \$6,000.00 | \$3,406.78 | \$6,000.00 | \$5,408.67 | \$6,000.00 | \$4,000.00 | \$0.00 |

General Fund
2015 -2016 Recommended Budget

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|-----------------------|---|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|---------------|
| 61- Town Parks | | | | | | | | |
| 05-61-4211 | JANITORIAL SUPPLIES - PARHAM | \$1,500.00 | \$311.62 | \$1,500.00 | \$951.53 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 05-61-4242 | M & R GROUNDS - PARHAM | \$1,000.00 | \$301.39 | \$1,000.00 | \$900.83 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 05-61-4299 | MISCELLANEOUS SUPPLIES - PARHAM | \$500.00 | \$11.48 | \$500.00 | \$1,458.17 | \$500.00 | \$500.00 | \$0.00 |
| 05-61-4330 | UTILITIES- PARHAM | \$2,000.00 | \$630.61 | \$2,000.00 | \$1,470.56 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-61-4351 | M & R BUILDING- PARHAM | \$500.00 | \$124.85 | \$500.00 | \$289.26 | \$500.00 | \$500.00 | \$0.00 |
| 05-61-4450 | WORKS COMP/PROP LIAB | \$475.00 | \$475.00 | \$475.00 | \$475.00 | \$69.00 | \$69.00 | \$0.00 |
| 05-61-4499 | MISCELLANEOUS EXPENSE - PARHAM | \$500.00 | \$0.00 | \$500.00 | \$57.92 | \$500.00 | \$500.00 | \$0.00 |
| 05-61-4537 | M & R TOWN HALL PARK | \$750.00 | \$0.00 | \$0.00 | \$0.00 | \$750.00 | \$750.00 | \$0.00 |
| 05-61-4538 | M & R McCRACKEN PARK/MTN VIEW GREENWAY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-61-4580 | CAPITAL OUTLAY- EQUIPMENT | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-61-4612 | CAPITAL OUTLAY- TOWN HALL PARK | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-61-4613 | CAPITAL OUTLAY - McCRACKEN PK/MTN VIEW GREENWAY | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,821.00 | \$15,821.00 | \$0.00 |
| | Total Town Parks | \$7,225.00 | \$1,854.95 | \$6,475.00 | \$5,603.27 | \$23,140.00 | \$23,140.00 | \$0.00 |

**General Fund
2015 -2016 Recommended Budget**

| GL Account | Acct Name | Current Bgt | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|--------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| 97 - Debt Service | | | | | | | | |
| 05-97-4754 | (2) 2014 FORD INTERCEPTORS | \$12,597.00 | \$12,596.44 | \$0.00 | \$0.00 | \$12,856.00 | \$12,856.00 | \$0.00 |
| 05-97-4756 | 2014 FORD ESCAPE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,805.00 | \$5,805.00 | \$0.00 |
| 05-97-4757 | 2015 POLICE VEHICLES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,826.00 | \$12,826.00 | \$0.00 |
| 05-97-4761 | STREET SWEEPER | \$11,251.00 | \$11,250.42 | \$16,716.80 | \$16,716.57 | \$11,649.00 | \$11,649.00 | \$0.00 |
| 05-97-4763 | 2011 DODGE CHARGERS (2) | \$11,484.00 | \$11,483.61 | \$11,200.00 | \$11,200.23 | \$0.00 | \$0.00 | \$0.00 |
| 05-97-4772 | NEW POLICE DEPARTMENT | \$111,000.00 | \$111,000.00 | \$775,000.00 | \$775,000.00 | \$111,000.00 | \$111,000.00 | \$0.00 |
| 05-97-4773 | JONATHAN CREEK PARK | \$10,847.00 | \$0.00 | \$11,500.00 | \$10,576.09 | \$10,525.00 | \$10,525.00 | \$0.00 |
| 05-97-4780 | BOARD ROOM RENOVATIONS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$17,648.00 | \$17,648.00 | \$0.00 |
| 05-97-4800 | ALL DEBT SERVICE INTEREST | \$14,769.00 | \$14,767.11 | \$29,279.61 | \$29,276.95 | \$17,873.00 | \$17,873.00 | \$0.00 |
| 05-97-4801 | FEES AND PENALTIES | \$0.00 | \$0.00 | \$8,013.00 | \$7,936.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-97-4983 | TRANSFERS-DEBT SERVICE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Total Debt Service | \$171,948.00 | \$161,097.58 | \$851,709.41 | \$850,705.84 | \$200,182.00 | \$200,182.00 | \$0.00 |

**General Fund
2015 -2016 Recommended Budget**

| GL Account | Acct Name | Current Bat | Current Act | P/Y Budget | P/Y Actual | Requested | Recommended | Approved |
|-------------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| 98 - Powell Bill | | | | | | | | |
| 05-98-4121 | SALARY & WAGES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-98-4122 | SALARY & WAGES OT | \$0.00 | \$386.22 | \$0.00 | \$0.00 | \$754.00 | \$754.00 | \$0.00 |
| 05-98-4134 | 401K NON LAW | \$0.00 | \$11.58 | \$0.00 | \$0.00 | \$23.00 | \$23.00 | \$0.00 |
| 05-98-4181 | SOCIAL SECURITY | \$0.00 | \$29.54 | \$0.00 | \$0.00 | \$58.00 | \$58.00 | \$0.00 |
| 05-98-4182 | RETIREMENT LGERS | \$0.00 | \$27.31 | \$0.00 | \$0.00 | \$51.00 | \$51.00 | \$0.00 |
| 05-98-4200 | SUPPLIES | \$500.00 | \$500.00 | \$500.00 | \$250.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-98-4230 | TRAFFIC CONTROL MAPS | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-98-4241 | Street Maintenance | \$12,000.00 | \$7,262.81 | \$1,878.59 | \$874.16 | \$12,000.00 | \$12,000.00 | \$0.00 |
| 05-98-4251 | VEHICLES FUEL & LUBE | \$700.00 | \$0.00 | \$700.00 | \$0.00 | \$700.00 | \$700.00 | \$0.00 |
| 05-98-4252 | Vehicle Tires & Tubes | \$500.00 | \$500.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-98-4352 | M & R EQUIPMENT | \$2,000.00 | \$205.15 | \$2,000.00 | \$339.73 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-98-4353 | M & R VEHICLE | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 05-98-4355 | M & R Sidewalks | \$2,000.00 | \$0.00 | \$2,000.00 | \$1,102.69 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-98-4359 | SNOW & ICE REMOVAL | \$2,000.00 | \$648.25 | \$2,000.00 | \$1,000.44 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 05-98-4550 | CAPITAL OUTLAY-EQUIP | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 05-98-4591 | CAPITAL OUTLAY-ROAD PAV | \$12,775.00 | \$0.00 | \$14,181.00 | \$14,180.59 | \$14,181.00 | \$14,181.00 | \$0.00 |
| 05-98-4599 | SIDEWALKS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Total Powell Bill | \$33,475.00 | \$9,570.86 | \$24,759.59 | \$17,747.61 | \$35,767.00 | \$35,767.00 | \$0.00 |

May 20, 2015

**Festival Fund
Summary
FY15-16**

| Department | Budget |
|---------------------|------------------|
| Administration | \$114,226 |
| Debt Service | \$0 |
| Contingency | \$0 |
| Expenditures | \$114,226 |
| Revenues | \$114,226 |

**Festival Fund
Department Summary**

New Fee Schedule

The proposed FY15-16 budget represents the Town's focus and commitment to making the Maggie Valley Festival Grounds the best possible venue to host an outdoor event or festival.

True Cost v/s Transfer Cost

In this year's proposed budget a percentage of salaries and benefits have been allocated from the Administration Department's Town Clerk (20%) and Executive Assistant (5%) as well as from a Public Works Technician (35%) position to account for their increased time and responsibilities regarding the Festival Grounds operation. This is similar to the relationship between "Sewer" and Administration."

Grading Project

In FY14-15 the Town received funding from Haywood County TDA to making grading improvements at the Festival Grounds. The Town was able to complete half of the project during FY14-15 and intends on completing the other half in FY15-16. The Town has once again received funding from Haywood County TDA to complete this project. TDA has provided the Town \$20,000 for completion of the project-this allocation is found in M&R Grounds. This project should commence at the end of the 2015 Festival Season to ensure its completion before the start of the 2016 Festival Season.

[illegible]

**Festival Grounds
2015-2016 Recommended Budget**

| Account Expenses | Acct Name | Cur Act | PY Act | Cur Bgt | PY Bgt | Requested | Recommended | Approved |
|---------------------|--------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Dept Desc: 61 | | | | | | | | |
| 06-61-4121 | SALARY & WAGES | \$10,232.15 | \$13,947.69 | \$12,986.00 | \$43,776.00 | \$23,346.00 | \$23,346.00 | \$0.00 |
| 06-61-4122 | SALARY & WAGES OVERTIME | \$5,217.26 | \$3,243.53 | \$7,704.00 | \$19,050.00 | \$6,200.00 | \$6,200.00 | \$0.00 |
| 06-61-4123 | ON-CALL | \$2,216.85 | \$2,765.92 | \$2,795.00 | \$2,795.00 | \$2,920.00 | \$2,920.00 | \$0.00 |
| 06-61-4124 | LONGEVITY | \$0.00 | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4128 | NC ESC | \$0.00 | \$0.00 | \$0.00 | \$214.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4133 | 401K LAW | \$108.43 | \$33.03 | \$0.00 | \$0.00 | \$210.00 | \$210.00 | \$0.00 |
| 06-61-4134 | 401 K (NON LEO) | \$399.18 | \$578.11 | \$799.00 | \$1,974.00 | \$848.00 | \$848.00 | \$0.00 |
| 06-61-4181 | SOCIAL SECURITY | \$1,351.36 | \$1,906.06 | \$1,797.00 | \$5,032.00 | \$2,484.00 | \$2,484.00 | \$0.00 |
| 06-61-4182 | RETIREMENT | \$1,178.63 | \$1,824.74 | \$1,671.00 | \$4,673.00 | \$2,186.00 | \$2,186.00 | \$0.00 |
| 06-61-4183 | MEDICAL INSURANCE | \$1,950.95 | \$1,247.90 | \$2,305.00 | \$4,895.00 | \$2,582.00 | \$2,458.00 | \$0.00 |
| 06-61-4190 | PROFESSIONAL SERVICES | \$6,283.32 | \$11,239.57 | \$8,250.00 | \$14,600.00 | \$8,535.00 | \$8,535.00 | \$0.00 |
| 06-61-4191 | LICENSES | \$1,090.00 | \$1,472.98 | \$1,003.00 | \$1,600.00 | \$1,160.00 | \$1,160.00 | \$0.00 |
| 06-61-4211 | JANITORIAL SUPPLIES | \$1,964.50 | \$2,240.43 | \$2,000.00 | \$2,000.00 | \$2,200.00 | \$2,200.00 | \$0.00 |
| 06-61-4260 | OFFICE SUPPLIES | \$72.96 | \$265.51 | \$250.00 | \$600.00 | \$250.00 | \$250.00 | \$0.00 |
| 06-61-4291 | DATA PROCESSING SUPPLIES | \$0.00 | \$521.16 | \$100.00 | \$850.00 | \$100.00 | \$100.00 | \$0.00 |
| 06-61-4299 | MISC SUPPLIES | \$25.40 | \$551.15 | \$350.00 | \$350.00 | \$350.00 | \$350.00 | \$0.00 |
| 06-61-4312 | TRAVEL & TRANSPORTATION | \$0.00 | \$1,191.19 | \$0.00 | \$1,400.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4322 | TELEPHONE & POSTAGE | \$576.82 | \$838.74 | \$400.00 | \$1,500.00 | \$700.00 | \$700.00 | \$0.00 |
| 06-61-4323 | INTERNET | \$1,390.55 | \$1,324.05 | \$1,560.00 | \$3,000.00 | \$1,800.00 | \$1,800.00 | \$0.00 |
| 06-61-4330 | UTILITIES | \$8,334.75 | \$10,498.71 | \$9,500.00 | \$6,000.00 | \$8,900.00 | \$8,900.00 | \$0.00 |
| 06-61-4340 | PRINTING & BINDING | \$0.00 | \$0.00 | \$0.00 | \$1,400.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4351 | M & R BUILDING | \$830.75 | \$1,784.09 | \$5,000.00 | \$2,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 06-61-4356 | M & R Grounds | \$14,395.61 | \$4,473.38 | \$35,000.00 | \$2,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 |
| 06-61-4357 | M & R RECREATION | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4358 | SMALL EQUIP. NON CAPITAL | \$0.00 | \$76.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4370 | ADVERTISING | \$2,497.45 | \$18,064.54 | \$2,100.00 | \$16,182.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 06-61-4371 | TDA CO-OP MARKETING POSITION | \$0.00 | \$0.00 | \$5,000.00 | \$6,000.00 | \$5,000.00 | \$4,000.00 | \$0.00 |
| 06-61-4381 | DATA PROGRAMING | \$679.00 | \$2,053.14 | \$410.00 | \$2,460.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4395 | TRAINING EMPLOYEE | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4399 | SOLID WASTE DISPOSAL | \$1,352.48 | \$1,801.68 | \$2,600.00 | \$2,600.00 | \$2,600.00 | \$2,600.00 | \$0.00 |
| 06-61-4440 | Contract Services | \$2,332.90 | \$6,911.49 | \$0.00 | \$7,279.00 | \$2,310.00 | \$2,310.00 | \$0.00 |
| 06-61-4442 | COPIER LEASE | \$371.53 | \$0.00 | \$625.00 | \$0.00 | \$625.00 | \$625.00 | \$0.00 |
| 06-61-4450 | WORKERS COMP/PROPERTY & LIABLI | \$1,500.00 | \$4,201.18 | \$1,500.00 | \$4,202.00 | \$1,469.00 | \$1,469.00 | \$0.00 |
| 06-61-4470 | CHRISTMAS PARADE | \$0.00 | \$1,275.44 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4480 | IRWB FIREWORKS | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$10,000.00 | \$0.00 |
| 06-61-4491 | DUES & SUBSCRIPTIONS | \$0.00 | \$270.00 | \$0.00 | \$2,324.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4499 | MISC EXPENSE | \$798.46 | \$1,786.79 | \$500.00 | \$500.00 | \$500.00 | \$500.00 | \$0.00 |
| 06-61-4593 | CAPITAL OUTLAY LAND IMP | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 06-61-4692 | Banking Fees | \$34.50 | \$58.11 | \$150.00 | \$150.00 | \$75.00 | \$75.00 | \$0.00 |
| 06-61-4594 | CAPITAL OUTLAY LAND IMP | | | | | | | |
| | Total Expenditures | \$77,185.79 | \$108,446.53 | \$116,355.00 | \$179,056.00 | \$115,350.00 | \$114,226.00 | \$0.00 |

May 20, 2015

**Sewer Fund
Summary
FY15-16**

| Department | Budget |
|---------------------|------------------|
| Administration | \$380,681 |
| Operations | \$201,644 |
| Debt Service | \$219,984 |
| Contingency | \$0 |
| Expenditures | \$802,309 |
| Revenues | \$802,309 |

Sewer Impact Fees & Sewer Use Rate Fees

- Increase Sewer Impact Fees \$0.50
- Increase Sewer User Rate Fees “over the minimum” \$0.50
- Increase Campground/RV User Rate Fees to similar modified residential and commercial rates

Debt Service Payment

- The Town continues payments on the Wastewater Treatment Plant. The total annual payment for the facility is \$207,449. The Town will issue its final payment on the Wastewater Treatment Plant in 2028.
- The Town’s annual payment on a 2014 Ford F-350 is \$9,111. After this year the Town has three annual payments remaining on this truck .

Proposed Sewer Fee Schedule Amendments

Sewer Fees (Appendix I)

May 20, 2015

**Sewer Fund
Summary
FY15-16**

| Department | Budget |
|---------------------|------------------|
| Administration | \$380,681 |
| Operations | \$201,644 |
| Debt Service | \$219,984 |
| Contingency | \$0 |
| Expenditures | \$802,309 |
| Revenues | \$802,309 |

Sewer Impact Fees & Sewer Use Rate Fees

- Increase Sewer Impact Fees \$0.50
- Increase Sewer User Rate Fees "over the minimum" \$0.50
- Increase Campground/RV User Rate Fees to similar modified residential and commercial rates

Debt Service Payment

- The Town continues payments on the Wastewater Treatment Plant. The total annual payment for the facility is \$207,449. The Town will issue its final payment on the Wastewater Treatment Plant in 2028.
- The Town's annual payment on a 2014 Ford F-350 is \$9,111. After this year the Town has three annual payments remaining on this truck .

Proposed Sewer Fee Schedule Amendments

Sewer Fees (Appendix I)

Sewer Fund
2015-2016 Recommended Budget

| Account | Acct Name | Cur Bgt | Cur Act | PY Bgt | PY Act | Requested | Recommended | Approved |
|------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| <u>Revenues</u> | | | | | | | | |
| 04-00-3713 | SEWER USER FEES | \$643,000.00 | \$508,277.56 | \$602,700.00 | \$609,247.03 | \$707,300.00 | \$707,300.00 | \$0.00 |
| 04-00-3714 | TAP IMPACT FEES | \$37,271.00 | \$49,532.00 | \$15,000.00 | \$45,790.00 | \$40,625.00 | \$40,625.00 | \$0.00 |
| 04-00-3831 | INVESTMENT EARNINGS | \$1,800.00 | \$2,163.52 | \$5,000.00 | \$2,842.16 | \$1,800.00 | \$1,800.00 | \$0.00 |
| 04-00-3836 | ASSETS SOLD | \$0.00 | \$0.00 | \$9,500.00 | \$9,700.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-00-3839 | MISCELLANEOUS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-00-3885 | INSURANCE SETTLEMENT | \$6,251.00 | \$6,250.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-00-3991 | APPROPRIATED FUND BAL. | \$89,301.00 | \$0.00 | \$92,646.00 | \$0.00 | \$51,462.00 | \$52,584.00 | \$0.00 |
| 04-00-3993 | RESERVE - ENCUMBRANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | <u>Total Revenues</u> | \$777,623.00 | \$566,223.57 | \$724,846.00 | \$667,579.19 | \$801,187.00 | \$802,309.00 | \$0.00 |

Sewer Fund
2015-2016 Recommended Budget

| Account | Acct Name | Cur Bgt | Cur Act | PY Bgt | PY Act | Requested | Recommended | Approved |
|--------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 71 ADMINISTRATION | | | | | | | | |
| 04-71-4121 | SALARY & WAGES | \$172,980.00 | \$149,170.71 | \$219,324.00 | \$216,289.97 | \$187,649.00 | \$190,346.00 | \$0.00 |
| 04-71-4122 | OVERTIME | \$2,000.00 | \$632.00 | \$2,000.00 | \$1,045.56 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 04-71-4124 | LONGEVITY | \$925.00 | \$925.00 | \$850.00 | \$775.00 | \$975.00 | \$975.00 | \$0.00 |
| 04-71-4128 | NC ESC | \$600.00 | \$224.96 | \$230.00 | \$278.47 | \$0.00 | \$0.00 | \$0.00 |
| 04-71-4134 | 401 K (NON LEO) | \$5,171.00 | \$4,158.35 | \$3,531.00 | \$3,672.85 | \$5,690.00 | \$5,771.00 | \$0.00 |
| 04-71-4181 | SOCIAL SECURITY | \$13,457.00 | \$11,370.16 | \$9,214.00 | \$9,042.34 | \$14,583.00 | \$14,790.00 | \$0.00 |
| 04-71-4182 | RETIREMENT | \$12,438.00 | \$11,184.61 | \$8,516.00 | \$8,468.34 | \$12,720.00 | \$12,900.00 | \$0.00 |
| 04-71-4183 | MEDICAL INSURANCE | \$41,472.00 | \$36,454.93 | \$17,987.00 | \$17,961.88 | \$45,972.00 | \$43,690.00 | \$0.00 |
| 04-71-4190 | PROFESSIONAL SERVICES | \$15,000.00 | \$6,838.84 | \$15,000.00 | \$8,502.09 | \$15,000.00 | \$15,000.00 | \$0.00 |
| 04-71-4191 | PROFESSIONAL ENG/SURVEY | \$8,000.00 | \$250.00 | \$8,000.00 | \$3,738.41 | \$8,000.00 | \$8,000.00 | \$0.00 |
| 04-71-4212 | UNIFORMS & ACCESSORIES | \$1,000.00 | \$100.00 | \$1,000.00 | \$1,065.18 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 04-71-4251 | Vehicle Fuels & Lube | \$6,600.00 | \$2,978.13 | \$6,600.00 | \$5,493.30 | \$6,600.00 | \$3,850.00 | \$0.00 |
| 04-71-4252 | Vehicle Tires & Tubes | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 04-71-4259 | Other Vehicle Supplies | \$500.00 | \$90.29 | \$500.00 | \$546.64 | \$500.00 | \$500.00 | \$0.00 |
| 04-71-4260 | OFFICE SUPPLIES | \$625.00 | \$124.53 | \$625.00 | \$564.61 | \$625.00 | \$625.00 | \$0.00 |
| 04-71-4291 | DATA PROCESSING SUPPLIES | \$300.00 | \$0.00 | \$300.00 | \$0.00 | \$300.00 | \$300.00 | \$0.00 |
| 04-71-4312 | TRAVEL & TRANSPORTATION | \$500.00 | \$41.72 | \$500.00 | \$0.00 | \$500.00 | \$500.00 | \$0.00 |
| 04-71-4313 | CAREER PATH | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,989.00 | \$0.00 |
| 04-71-4322 | TELEPHONE & POSTAGE | \$2,500.00 | \$1,550.98 | \$2,500.00 | \$1,902.75 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 04-71-4323 | POSTAGE | \$300.00 | \$27.25 | \$300.00 | \$378.28 | \$300.00 | \$300.00 | \$0.00 |
| 04-71-4324 | CABLE & INTERNET | \$1,140.00 | \$1,081.43 | \$1,140.00 | \$758.72 | \$1,140.00 | \$1,140.00 | \$0.00 |
| 04-71-4340 | PRINTING & BINDING | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 04-71-4353 | M&R Vehicle | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,127.85 | \$1,000.00 | \$1,000.00 | \$0.00 |
| 04-71-4358 | SMALL EQUIP. NON CAPITAL | \$750.00 | \$189.05 | \$750.00 | \$685.76 | \$750.00 | \$750.00 | \$0.00 |
| 04-71-4370 | ADVERTISING | \$200.00 | \$0.00 | \$200.00 | \$32.80 | \$200.00 | \$200.00 | \$0.00 |
| 04-71-4381 | DATA PROGRAMING | \$470.00 | \$0.00 | \$250.00 | \$0.00 | \$470.00 | \$470.00 | \$0.00 |
| 04-71-4395 | TRAINING | \$800.00 | \$80.00 | \$800.00 | \$150.00 | \$800.00 | \$800.00 | \$0.00 |
| 04-71-4440 | CONTRACT SERVICES MAINT. | \$2,100.00 | \$2,216.56 | \$2,100.00 | \$2,078.51 | \$2,100.00 | \$2,100.00 | \$0.00 |
| 04-71-4442 | COPIER LEASE | \$625.00 | \$371.51 | \$0.00 | \$0.00 | \$625.00 | \$625.00 | \$0.00 |
| 04-71-4492 | BAD DEBT EXP | \$0.00 | \$0.00 | \$0.00 | \$391.74 | \$0.00 | \$0.00 | \$0.00 |
| 04-71-4498 | PERMITS-NPDES, WQ & CS | \$8,000.00 | \$6,010.00 | \$8,000.00 | \$5,760.00 | \$8,000.00 | \$8,000.00 | \$0.00 |
| 04-71-4499 | MISCELLANEOUS EXPENSE | \$1,500.00 | \$24.66 | \$1,500.00 | \$948.80 | \$1,500.00 | \$1,500.00 | \$0.00 |
| 04-71-4550 | WORK COMP/PROPERTY/LIAB | \$8,631.00 | \$8,631.00 | \$8,631.00 | \$8,981.26 | \$13,400.00 | \$13,400.00 | \$0.00 |
| 04-71-4610 | MVSD-CUSTOMER BILLING | \$42,000.00 | \$29,679.30 | \$42,000.00 | \$43,701.00 | \$42,000.00 | \$42,000.00 | \$0.00 |
| 04-71-4692 | Banking Fees | \$660.00 | \$549.25 | \$660.00 | \$632.85 | \$660.00 | \$660.00 | \$0.00 |
| 04-71-4813 | CAPITAL OUTLAY VEHICLE | \$0.00 | \$0.00 | \$43,729.00 | (\$0.13) | \$0.00 | \$0.00 | \$0.00 |
| | Total Dept 71 | \$354,244.00 | \$274,955.22 | \$409,737.00 | \$344,974.83 | \$379,559.00 | \$380,681.00 | \$0.00 |

Sewer Fund
2015-2016 Recommended Budget

| Account | Acct Name | Cur Bgt | Cur Act | PY Bgt | PY Act | Requested | Recommended | Approved |
|----------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 72 OPERATIONS | | | | | | | | |
| 04-72-4190 | PROFESSIONAL SERVICES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-72-4191 | UTILITIES LOCATE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 |
| 04-72-4200 | SUPPLIES & MATERIALS | \$3,000.00 | \$815.93 | \$3,000.00 | \$2,409.08 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 04-72-4210 | SUPPLIES N-VIRO AD-MIX | \$8,700.00 | \$9,682.00 | \$8,700.00 | \$7,195.20 | \$8,700.00 | \$8,700.00 | \$0.00 |
| 04-72-4211 | CHEMICALS WWTP | \$14,000.00 | \$8,598.73 | \$14,000.00 | \$8,904.69 | \$12,000.00 | \$12,000.00 | \$0.00 |
| 04-72-4330 | WWTP ELECTRICITY | \$65,000.00 | \$57,056.00 | \$65,000.00 | \$61,540.00 | \$65,000.00 | \$65,000.00 | \$0.00 |
| 04-72-4351 | M&R BUILDING & GROUNDS | \$1,300.00 | \$534.55 | \$1,300.00 | \$1,390.85 | \$1,300.00 | \$1,300.00 | \$0.00 |
| 04-72-4353 | M&R EQUIPMENT | \$3,500.00 | \$7,188.61 | \$3,500.00 | \$5,095.81 | \$5,500.00 | \$5,500.00 | \$0.00 |
| 04-72-4358 | SMALL EQUIP. NON CAPITAL | \$1,700.00 | \$0.00 | \$1,700.00 | \$125.53 | \$1,700.00 | \$1,700.00 | \$0.00 |
| 04-72-4398 | GARBAGE COLLECTION | \$2,000.00 | \$519.13 | \$2,000.00 | \$475.08 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 04-72-4440 | CONTRACT MAINTENANCE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 04-72-4499 | MISCELLANEOUS EXPENSE | \$2,075.00 | \$277.08 | \$2,075.00 | \$613.44 | \$2,075.00 | \$2,075.00 | \$0.00 |
| 04-72-4542 | CAPITAL OUTLAY GROUNDS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-72-4550 | CAPITAL OUTLAY OTHER EQUI | \$6,251.00 | \$13,157.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-72-4571 | CAPITAL OUTLAY LINE EXT | \$11,369.00 | \$0.00 | \$11,369.00 | \$0.00 | \$11,369.00 | \$11,369.00 | \$0.00 |
| 04-72-4580 | CAPITAL OUTLAY BUILDING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 04-72-4591 | M & R ROAD MATERIAL | \$2,000.00 | \$78.28 | \$2,000.00 | \$10.20 | \$2,000.00 | \$2,000.00 | \$0.00 |
| 04-72-4620 | M&R WWTP | \$5,000.00 | \$6,330.82 | \$5,000.00 | \$1,174.00 | \$5,000.00 | \$5,000.00 | \$0.00 |
| 04-72-4630 | M&R LINES | \$45,000.00 | \$1,260.22 | \$45,000.00 | \$31,642.70 | \$45,000.00 | \$45,000.00 | \$0.00 |
| 04-72-4640 | M&R TAPS | \$3,500.00 | \$1,844.95 | \$3,500.00 | \$1,491.17 | \$3,500.00 | \$3,500.00 | \$0.00 |
| 04-72-4661 | DEPRECIATION | \$0.00 | \$0.00 | \$0.00 | \$184,526.02 | \$0.00 | \$0.00 | \$0.00 |
| 04-72-4670 | CONTRACT TESTING | \$23,000.00 | \$18,348.22 | \$23,000.00 | \$19,729.71 | \$23,000.00 | \$23,000.00 | \$0.00 |
| 04-72-4697 | REIMB. FOR DELLWOOD | \$6,000.00 | \$2,736.00 | \$6,000.00 | \$5,477.60 | \$6,000.00 | \$6,000.00 | \$0.00 |
| | Total Dept 72 | \$203,395.00 | \$128,427.72 | \$197,144.00 | \$331,801.08 | \$201,644.00 | \$201,644.00 | \$0.00 |

Sewer Fund
2015-2016 Recommended Budget

| Account | Acct Name | Cur Bgt | Cur Act | PY Bgt | PY Act | Requested | Recommended | Approved |
|------------------------|----------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------|
| 97 DEBT SERVICE | | | | | | | | |
| 04-97-4754 | 2014 F-350 | \$8,398.00 | \$8,397.64 | \$0.00 | \$0.00 | \$8,398.00 | \$8,398.00 | \$0.00 |
| 04-97-4791 | SEWER PRINCIPAL | \$162,961.00 | \$162,960.30 | \$162,961.00 | \$0.00 | \$162,961.00 | \$162,961.00 | \$0.00 |
| 04-97-4891 | SEWER INTEREST | \$48,625.00 | \$48,623.96 | \$51,333.00 | \$51,332.50 | \$48,625.00 | \$48,625.00 | \$0.00 |
| | Total Dept 97 | \$219,984.00 | \$219,981.90 | \$214,294.00 | \$51,332.50 | \$219,984.00 | \$219,984.00 | \$0.00 |



Town of Maggie Valley

Phone 828-926-0866/Fax 926-3576

3987 Soco Road Maggie Valley, NC 28751

Maggie Valley, NC Public Take Notice:

THE FOLLOWING SEWER FEES FOR THE TOWN OF MAGGIE VALLEY WILL BECOME EFFECTIVE JULY 1, 2015

MINIMUMS UP TO 3000 GALLONS USAGE

| | |
|-----------------------------|---|
| * Inside with Water | \$16.00 + \$4.50 per 1,000 over Minimum |
| * Inside without MVSD Water | \$25.00 2 Bedroom |
| | \$27.00 3 Bedrooms |
| | \$30.00 Over 3 Bedrooms |

DELLWOOD ROAD RATE OVER 3,000 MIN. \$7.00 per 1,000 over Minimum

| | |
|------------------------------|---|
| * Outside with Water | \$33.00 + \$8.00 per 1,000 over Minimum |
| * Outside without MVSD Water | \$113.00 2 Bedroom |
| | \$120.00 3 Bedrooms |
| | \$126.00 Over 3 Bedrooms |

CAMPGROUNDS / RV PARKS MINIMUM UP TO 3,000 GALLONS

| | <u>Inside</u> | <u>Outside</u> |
|--------------------|---------------|----------------|
| Less than 30 sites | \$56 | \$89 |
| 30-60 sites | \$79 | \$112 |
| 61-110 sites | \$160 | \$193 |
| Over 110 Sites | \$218 | \$251 |

\$4.50 per 1,000 gallons over minimum – Inside Corporate Limits

\$8.00 per 1,000 gallons over minimum – Outside Corporate Limits

TAP / IMPACT FEES

**** MINIMUM OF 2 BEDROOMS PER RESIDENCE, MOBILE HOME OR PARK MODEL ****

| | | |
|-----------------------------|---|---------------------|
| * Inside Rate | \$780 per bedroom/RV Site | (\$6.50 per gallon) |
| * Inside Dellwood Road Rate | \$950 per bedroom/RV Site | (\$7.92 per gallon) |
| * Outside Rate | \$1,180 per bedroom/RV Site, plus signing an Annexation Agreement (\$9.83 per gallon) | |
| * Minimum Commercial Rate | \$1,500 | |

Nathan Clark, Town Manager

Employee Incentive Bonus Plan Evaluation for the Town of Maggie Valley

| Department | Citywide/Countywide/Statewide | Required Education | Yes or No | Moderate or Very | Hrs of Class/yr | Keep at Attaining/Maintaining | 4 Part Personnel Policy Test: | | | |
|--|---|--------------------|-----------|----------------------------|--|------------------------------------|-------------------------------|--|--|--|
| | | | | | | | 1. Outlined Course of Study | 2. Completion of course is recognized by certification | 3. Certification requires successful completion of examination | 4. Course is directly related to the employee's profession |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| IB = Incentive Bonus | SI = Salary Increase | | | | | | | | | |
| Administration | Finance Officer's Certification Program | Yes | Very | 120 | Continuing Education | 2 | Y | IB | 5 | |
| | ILMC Certified Municipal Clerk | Yes | Very | 180 | N/A | 2 | Y | IB | 5 | |
| | ILMC Master Municipal Clerk | Yes | Very | 180+ | Continuing Education | 2 | Y | IB | 5 | |
| | Certified Public Accountant | Yes | Very | 180 | Continuing Education | 4 | Y | IB | 5 | |
| | North Carolina Certified Municipal Clerk | Yes | Very | 180+ | Test to Renew every 5 yrs. | 2 | Y | IB | 5 | |
| | Certified Local Government Purchase Officer (CLGPO) | Yes | Very | 40 | Continuing Education | Y | Y | IB | 5 | |
| | Certified Budget & Evaluation Officer | Yes | Very | 40 | Continuing Education | Y | Y | IB | 5 | |
| Community Development | Certified Zoning Official (CZO) | Yes | Very | 60 | Continuing Education | 5 yrs. or 2 yrs + zoning course | Y | IB | 5 | |
| | American Institute of Certified Planners (AICP) | Yes | Very | As Required | Continuing Education/maintain 32 hrs every 2 yrs | Masters + 2 yrs; BA + 3 yrs | Y | IB | 5 | |
| | Project Management Professional Certification (PMP) | Yes | Very | As Required | Continuing Education 60 hrs. every 3 yrs. | Secondary Degree + 5yrs. BA + 3yrs | Y | IB | 5 | |
| | Certified Flood Plain Manager (CFM) | Yes | Very | 40 | Recertify every 3 years | | Y | IB | 5 | |
| Police | Law Enforcement General Instructor | Yes | Very | 120 hrs + | Recertify every 3 years | 4 + | Y | IB | 5 | |
| | Law Enforcement Firearms Instructor | Yes | Very | 100 + | Recertify every 3 years | 4 + | Y | IB | 5 | |
| | Law Enforcement Physical Fitness Certification | Yes | Very | 100 + | Recertify every 3 years | 4 + | Y | IB | 5 | |
| | Law Enforcement Advanced Certificate | Yes | Very | 1200 | None | 9 + | Y | IB | 5 | |
| | Law Enforcement Intermediate Certificate | Yes | Very | 32 + | None | 2 + BA, 4 + Assoc, 4-8 + points | Y | IB | 2.5 | |
| | Law Enforcement DARE Officer | Yes | Very | 120 hrs + | Recertify every 3 years | 4+ | Y | IB | 2.5 | |
| Public Works | Pesticide License | Yes | Moderate | 24 | Continuing Ed (10 hrs every 5 years) | N/A | n | IB | 2.5 | |
| | Wastewater Operator Class 1, 2, 3 and 4 | Yes | Very | 40 | Continuing Education | 1 yr working experience per grade | Y | SI | 5 | |
| | Wastewater Collection Levels 1, 2, 3 and 4 and Advanced | Yes | Very | 40 | Continuing Education | 1 yr working experience per grade | Y | IB | 5 | |
| | Electrician | Yes | Very | as required by State Board | Continuing Education | as required by State Board | Y | SI | 5 | |
| | Plumbing | Yes | Very | as required by State Board | Continuing Education | as required by State Board | Y | SI | 5 | |
| | Utilities Locate Certification | TBD | TBD | TBD | TBD | TBD | TBD | IB | 2.5 | |
| | Certified Mechanic | TBD | TBD | TBD | TBD | TBD | TBD | IB | 5 | |
| All Departments | Associate's Degree | Yes | Very | 60 | N/A | N/A | Y | SI | 5 | |
| | Bachelor's Degree | Yes | Very | 120 | N/A | N/A | Y | SI | 5 | |
| | Master's Degree | Yes | Very | 40 | N/A | N/A | Y | SI | 5 | |
| | Municipal Administration | No | Very | 180 + | N/A | N/A | Y | IB | 5 | |
| | ARC GIS Desktop Associate Certification | Yes | Very | As Required | No Continuing Education Required to Maintain | N/A | Y | IB | 5 | |
| ***Bonus does not apply if part of the job description requirement | | | | | | | | | | |

***Bonus does not apply if part of the job description requirement